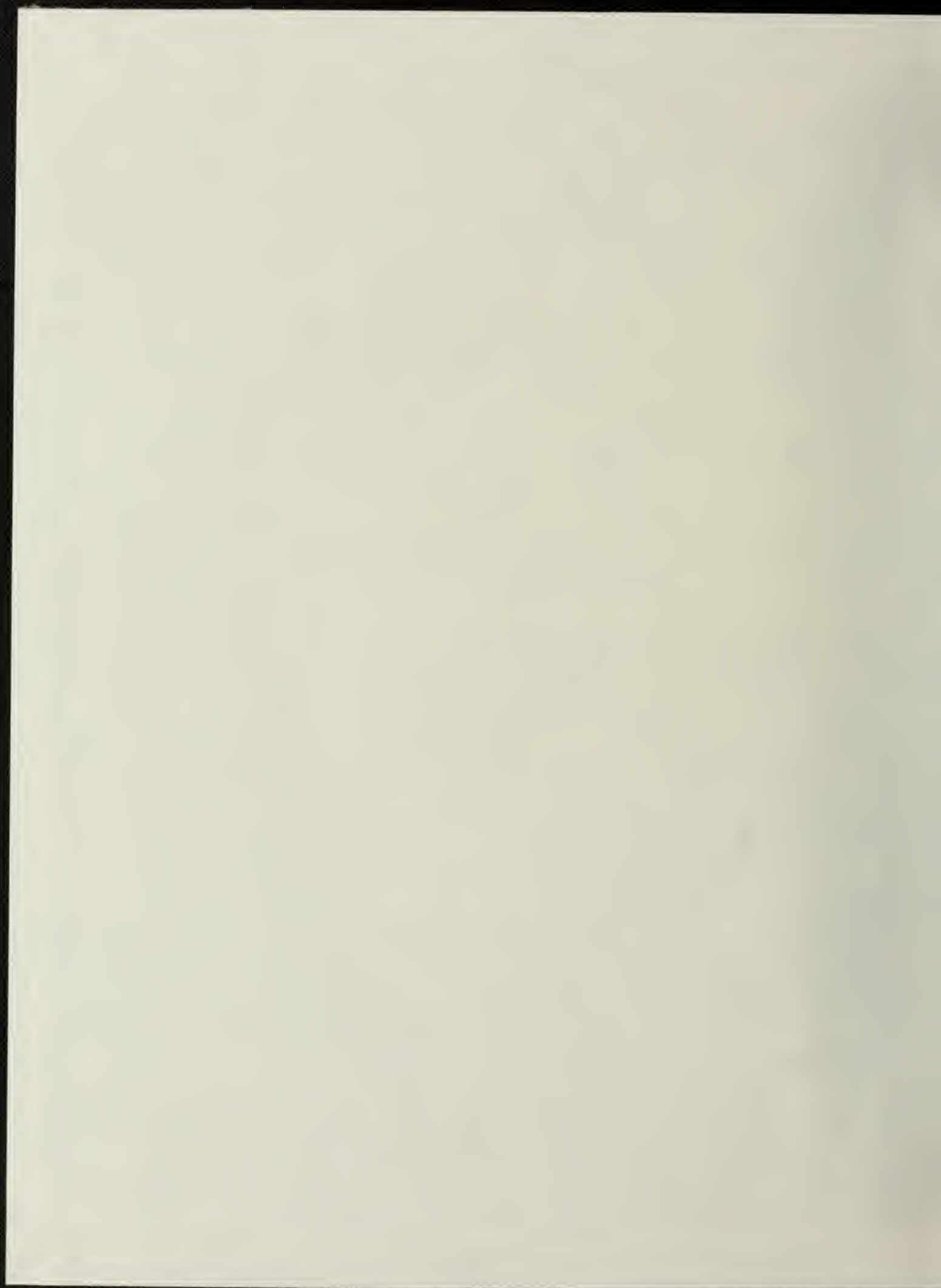


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Honorable Richard E. Carver
ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT)



Lt General Truman Spangrud
COMPTROLLER OF THE AIR FORCE



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The Air Force

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COMPTROLLER

Vol. 19 No. 1

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DEPOSITORY

The New Team

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UNIVERSITY OF ILLINOIS
AT URBANA-CHAMPAIGN



Honorable Richard E. Carver
ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT)



Lt General Truman Spangrud
COMPTROLLER OF THE AIR FORCE

A MANAGER'S PERSPECTIVE



by Lt General Truman Spangrud
Comptroller of the Air Force
Headquarters, U.S. Air Force
Washington, DC

Editor's Note: This page replaces the "Comptroller Profile"—not only in format but content.

I'm frequently asked: How do you get to senior positions in the Air Force?

My answer: Don't try too hard! Work the Air Force problem and don't worry about yourself. If you're performing well, your supervisor will take care to see that you get the variety of responsibilities you need—and you do need variety. The only way to have broad knowledge is to have many jobs.

OK—a variety of responsibilities is good, but what are the leader/manager characteristics one should develop? In the past fifteen years I've worked directly for eleven three and four-star general officers and observed numerous SES managers. All had different personalities, backgrounds, and operating styles. But, basically, they *all sought responsibility vice rank*. The common characteristics of these individuals were:

★ **Integrity**—Peter Drucker, a famous management consultant, has written: *By themselves, character and integrity do not accomplish anything. But their absence faults everything else.* In our business—as keeper of the books—integrity is absolutely essential.

★ **Commitment**—A nearly total belief in the rightness of the mission. I say nearly as there are no absolutes. All intelligent leaders/managers should question the status quo occasionally.

★ **Genuine Concern for People**—All good leaders/managers know they get the job done through people—take care of them and they take care of the mission. This also means letting good subordinates go, so they can grow.

★ **Perseverance**—One of my favorite expressions is one by Juan Fangio, world Grand Prix racing

champion in the 1950s, who said: *First, finish—then finish first.* Having a reputation for sticking to a problem till it's solved is indispensable to success.

★ **Courage**—Here I speak of having the strength of your convictions and speaking up when necessary. It also means making the unpopular decision that is in the best interest of the Air Force. Many times this takes more courage than going into battle.

You may notice that "brilliance" hasn't been mentioned. It is not a common characteristic of top leadership. In fact, brilliance can be counter-productive by leading to Hamlet-like indecision as all possible alternatives are considered and reconsidered. Above-average intelligence and logical thinking are important, of course, but all of you who work in this career field have that.

With those basic characteristics in mind, what are the rules of the road for good management? The following rules are liberally borrowed from Peter Drucker but modified to reflect my experience:

★ **Manage your time**—Clear out the in-basket so you can do some planning to improve your job productivity and that of your people.

★ **Focus on results** vice inputs—Budgets are inputs; readiness and sustainability are outputs.

★ **Set priorities**—Keep lists, do first things first, do one thing at a time, concentrate on it, and then move to the next task.

★ **Make personnel decisions slowly**—The higher up the management ladder, the more time you must spend

on personnel matters. The most important decision you'll ever make is choosing your successor.

★ **Assign responsibility clearly**—All should know what their job is and to whom they report.

★ **Don't change your mind**—Indecisiveness is demoralizing. Obviously, if you've made a big error fix it ASAP. What's meant here is that when you choose among close alternatives don't keep revisiting the decision.

★ **Learn to write**—General Howard Fish, a former Director of Budget, once said: *Hard writing is easy reading; easy writing is hard reading.* Keep it simple, use short sentences, and get to the point. I've always liked the contradictory saying: *Eschew obfuscation.*

★ **Get out and visit your people**, and listen to them—General Spaatz once said: *I never learned anything while I was talking.* He was right—listen and learn.

★ **Counsel people—formally.** Give them an appointment so they can think and prepare for the counseling. Let them talk. You'd be surprised on how they view themselves. Ask them their plans. Even when people have peaked out promotion-wise, a move laterally into a new job can sharply increase their productivity through a renewed attitude.

★ **Don't take yourself too seriously.** Don't be a wheel. Keep your sense of humor.

These are the personal characteristics and management rules that I've seen work. There are no surprises here. They're mostly common sense. Each characteristic or rule has worked for others, and they should work for you.

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(Financial Management)

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Comptroller of the Air Force

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The FY 1985 Air Force Budget...

A Job Well Done

by Mr David W. Roberts

As Lt Gen Truman Spangrud, Comptroller of the Air Force, commented on 12 October 1984, "The Air Force fared well in final action on the *Continuing Resolution Authority (CRA)* for FY 1985 which contains the Air Force budget." This article will briefly explore what really happened in the budget process this year and explain what the Air Force actually received from this process.

The CRA has the effect of enacting an Appropriation Act for DOD for FY 1985. Air Force appropriations provide for real growth of 5.3%, or 7.3% if we receive all of our *Peacekeeper* funding after two affirmative votes by Congress next spring. DOD received a total of 5.7% real growth overall. *Table 1* is a summary of the Defense Bill showing that all of National Defense (*050 Functional Level*) received \$292.9 billion and DOD (*051 Functional Level*) received \$285.2 billion.

Table 1

050 Functional Level
(\$ billions)

\$274.3	Defense
8.4	Military Construction
7.7	DOE and related
2.5	Pay Raise Contingency
\$292.9	TOTAL

The Air Force was appropriated \$99.1 billion, and hopefully will receive another \$1.5 billion for *Peacekeeper* next spring from prior year unobligated balances from all three of the services, after two affirmative votes by the Congress. Military Construction for the Air Force was appropriated \$2.6 billion and \$8.4 billion for all DOD.

Table 2 shows what the Air Force requested and what Congress appropriated for FY 1985 by appropriation.

Briefly, let's review the budget process as it evolved in CY 1984 for FY 1985. The DOD budget was originally presented to Congress on 1 February 1984, after many long months of extensive preparation. On 3 May 1984, Secretary of Defense Weinberger presented a listing of possible budget revisions to Congress, known also as the *Yellow Book* (because of its cover color) or the *Rose Garden* budget. These potential reductions were forwarded as the DOD contribution to efforts to reduce the federal budget overall. On 31 May, the House of Representatives authorized the Air Force \$99.5 billion. At this point the budget process seemed to come to

Table 2

FY 85 Air Force Budget
(\$ millions)

Appropriation	FY 85 February Request	FY 85 Appropriation
RDT&E	\$14,402.0	\$13,424.1
Acft Procurement	28,676.5	26,188.3
Msle Procurement	9,820.6	6,909.2
Other Procurement	9,561.5	8,861.7
Military Personnel	17,799.9	17,572.0
Reserve Personnel	565.8	564.5
ANG Personnel	889.2	868.6
O&M	20,234.5	19,093.3
O&M, AF Reserve	883.5	872.5
O&M, ANG	1,862.1	1,810.3
AF Stock Fund	666.1	548.6
Military Construction	2,165.4	1,572.7
Mil Con, AF Reserve	67.8	67.8
Mil Con, ANG	102.9	111.2
Family Housing	1,030.7	884.1
TOTAL AF (TOA)	\$108,728.5	\$99,348.9

a standstill. Finally, on 3 August the Senate authorized \$103.8 billion, after the Senate Appropriations Committee Defense Subcommittee began to mark up the budget.

On the Appropriation side, the House provided \$98.4 billion in TOA on 26 September and the Senate appropriated \$102.0 billion in TOA on the same day. The Appropriations Conference of 10 October 1984 agreed to \$99.3 billion Total Obligation Authority (TOA) and \$99.1 billion budget authority; and then rolled the appropriation into the extensive CRA, in order for the members of Congress to leave for their homes and re-election campaigns.

The General Provisions of the Conference Report include some items of interest to the Air Force. The conferees again approved \$1.2 billion in general transfer authority for the Department of Defense, and retained the restriction that transfers be among funds appropriated only "in the Act." In their report language, the conferees agreed **not** to transfer Base Operating Support (BOS) funds contained in Research, Development, Test and Evaluation (RDT&E) to the Operation & Maintenance (O&M) appropriation. The



SAC Comptroller Comments on *Career Development*

by Col Richard E. Dyer

I picked up a flyer being distributed by the Offutt Federal Women's Program advertising their June 1984 meeting. The subject of their meeting was career development. What caught my eye was this guidance: *Set goals for yourself—opportunities are growing, but you must know what you want and how to get it...and you must work hard to do it.* This is excellent guidance and it applies to everyone, military and civilian, officer and enlisted, men and women. Successful careers are planned, they do not just happen! Everyone needs to set goals for themselves. Goals like completing a correspondence course, enrolling in a personal computer course, taking the CPA exam, etc., are excellent skill enhancing goals. They are not, however, career goals.

When I was first commissioned as a second lieutenant, I did not establish my career goal to be a MAJCOM Comptroller. That goal was established much later in my career. I have made many short-term career goals in my 30 years of service, many of which had to be changed because of a new opportunity, challenge, or even misfortune. My point is—think about what you want to do in the future and plan for it. Make general long-term and specific short-

term goals. Be flexible enough to change your goals, but persistent enough to achieve the achievable. The comptroller career guides are excellent tools to help you with this difficult, but very necessary task. Career planning and goal setting should not be done alone. Your immediate supervisor is probably the best source for career planning and goal setting guidance. You may need to go up one or more levels of supervision to help with your long range career goal setting. If married, your spouse should play a big part in your career planning decisions. I can recall specific discussions with my wife on every major career decision I made after our marriage. She did not always agree, but she understood and accepted my decision. It then became our decision.

Don't be satisfied with just one source of guidance. Go to people in and out of your career field. Getting an outsider's view of your goals is also very useful. In SAC, I and all the members of my staff are available to provide advice and counsel to all—all one needs to do is ask! It is never too early or too late to do your career goal setting.

The FY 1985 Air Force Budget...*A Job Well Done—Continued*

conferees recommended all funds requested for environment restoration (\$314 million) by the services be transferred to a central DOD appropriation to be used for environmental clean-up programs (similar to FY 1984).

• Now let's look at some of the specific items of interest to all of us which were received this fiscal year. On the **Peacekeeper (M-X)** issue, the bill includes \$1 billion for new budget authority (including spares funding of \$147 million) for deployment of 21 missiles funded in FY 1984. One and a half billion dollars, which is to come from prior year unobligated balances from all three services, may become available for an additional 21 missiles in FY 1985 provided Congress approves this with two affirmative votes next spring.

On the **AIM-7M Sparrow** issue, the House preferred the Air Force resolve its **AMRAAM** problems and not substitute Sparrow in the interim. In the end, however, the Air Force received \$65 million to procure the maximum number of missiles possible.

Two items in the *Aircraft Procurement* appropriation of special interest were the **F-15** and **F-16**. The Air Force was authorized 42 F-15C/D aircraft and appropriated \$1.8 billion. It was also authorized 150 F-16C/D aircraft and appropriated \$2.4 billion to procure these 150 aircraft.

Thus, all in all, the Air Force did very well in its appropriation for Fiscal Year 1985. We received our appropriation, contained in the CRA, only two weeks after the fiscal year began. The

President signed the legislation on 12 October 1984. The public law number is **PL 98-473** and the proper reference is *Department of Defense Appropriation Act, FY 1985*. Our 5.3% real growth can be attributed to much hard work that went into the preparation of the budget and its effective presentation and justification to the Congress. The entire Air Force family should take great pride in this budget Congress appropriated for us. The budget appropriated demonstrates the Air Force, as well as all of DOD, is headed in the right direction to increase our effectiveness, readiness, and sustainability posture to defend the free world in the years ahead.

Mr Roberts is a "new blood" budget analyst presently assigned to the Fiscal Analysis Branch, Directorate of Budget, HQ USAF. He has an associate degree in social sciences from Northwestern Connecticut Community College, a bachelor's degree in political science/economics from The American University, and is currently pursuing a master's degree in public financial management. Prior to working for the Air Force, Mr Roberts served as a legislative intern specializing in health affairs for Senator Lowell Weicker.



HISTORY:

The Growth and Development of USAF Comptrollership

AN
ACSC PAPER

by Lt Col Joseph A. Campione—Chief, Operations Division (HQ TAC/ACB)

PART IV—The Analysis Function

EDITOR'S NOTE:

Part IV of this history covers a few of the highlights pertaining to the management analysis function. It will trace the development of management analysis, discuss a few of the most significant changes in the field since the Korean Conflict, and pose a few possible reasons why management analysis has not reached the lofty heights envisioned by comptroller pioneers.

The Analysis Function:

Early Comptrollers saw the management analysis function as their key service to commanders. Whereas other elements of the Comptroller's responsibility tended to be mechanical, management analysis could provide thought provoking studies and reviews which could give commanders objective information concerning difficult decisions. Few would argue with the potential benefits of such a service, yet management analysis has not had a smooth development. Its development and acceptance at the Air Staff has outstripped its growth and acceptance in the field.

The intended role of management analysis has always been synonymous with its title. It was designed to provide commanders with objective reviews of programs and procedures against a backdrop of limited resources. A typical example of management analysis objectives was given at the first Worldwide Management Analysis Conference in 1955. They were:

- ★ Conduct regular reviews of programming procedures and programs to determine feasibility, consistency, and progress.
- ★ Provide planning factors for all primary missions—worldwide and on a uniform basis.
- ★ Conduct financial analysis at wing (installation) level of base functional activities.
- ★ Conduct primary mission analysis through wing or equivalent level on a consistent, recurring basis.

Although objectives were defined, the nature of management analysis defied a clear delineation of duties. That was recognized as early as 1952 when the Air Force Director of Management Analysis said:

We still have a considerable distance to go in making the function clearer and better understood by

people within the Comptroller as well as those outside. One of the difficulties that still remain is due to the fact that it is undesirable to be too specific about just how to go about a job. I think this is particularly true in directives from HQ USAF. This is because the very nature of the function is such that the work done and the products issued are so dependent upon active conditions and upon personalities and actual needs of the Commanding Officer and his staff that we MUST retain broadness and considerable flexibility.

That guidance was reiterated and summarized as follows three years later:

1. Some difficulty exists in the Management Analysis function because specific duties have not been standardized.
2. HQ USAF offers continued guidance that is applicable to *all* Management Analysis functions of the Air Force.
3. The primary duty of Management Analysis is to provide the Commander with a summarization of selective data so that he can make decisions to better manage the operation of the unit.
4. Each unit has a slightly different mission and each commander has different desires.
5. The duties of Management Analysis within a specific organization will be dictated by the mission of the unit and the desires of the organization Commander.
6. Management Analysis personnel must be capable of determining what information the Commander should have and must use common sense, industry, and tenacity in providing it.

The continued absence of a clearly defined role has been a continuing theme in management analysis literature.

Confusion over its role did not paralyze management analysis however. Its function at base level varied from base to base and major command to major command. The *Financial Management System (FMS)* gave management analysis additional data which could be used to provide meaningful financial analyses. Management analysts began preparing base level management statements from FMS data in 1955. The statements were optional, however, and apparently were sporadically used. In general, the management analysis function at base level grew to become

The Analysis Function

a collator of management data and indicators while the degree of analysis varied. Some commands such as the Strategic Air Command and Air Materiel Command developed vast systems of management indicators which the headquarters used to evaluate the status of various programs at bases. Management analysts were at the hub of these systems as they collected the data and prepared reports for local commanders and their higher headquarters. The growth of control systems prompted the popularity of *Executive Control Meetings* where the local commander and staff reviewed the indicators collected by the management analysts and discussed their significance to the mission. Management analysts often organized and chaired those meetings. Management analysts were certainly key members of the Comptrollers' and Commanders' staffs, but their importance lay more in their presentation of data prepared by others rather than in their analyses.

Management analysis came closer to fulfilling its potential at the Air Staff level. Directorate histories are filled with references to studies and analyses of issues which were of the highest significance to the Air Force and the nation. One can find studies related to personnel programs, weapons systems, international agreements and other issues which demanded an objective evaluation of many factors. Of course, the degree of influence and areas of emphasis were dependent upon the wishes of the Chief of Staff and/or Comptroller. Thus, the function's greatest strength was also a significant weakness as stability was difficult to maintain. There were at least ten major reorganizations or changes in emphasis between 1959 and 1978.

The directorate was most unstable from 1959 to 1967 with six organizational shuffles during that period alone. The directorate's emphasis drifted from the collection and presentation of management information to the presentation of special studies and analyses. In 1961 the directorate transferred all cost analysis, factors and standards, and resource analysis functions to the Directorate of Budget. The name of the directorate was changed to *Status Analysis* and its role was redefined to focus on *status reviews for use by the Air Staff and the Office of the Secretary of the Air Force in evaluating programs for organizing, training and equipping aerospace forces*. . . . The Director of Status Analysis was **Brigadier General Paul W. Tibbets, Jr.**, a true Air Force pioneer and hero. (He is more well known as the pilot of the "Enola Gay," the aircraft which dropped the atomic bomb on Hiroshima in 1945.) Given the new role, title and a director with unquestioned operational capability, it appeared the Comptroller's analytical capability was finally going to play a major role in the operational arena. The emphasis was short-lived however.

In December 1963 the directorate's name was changed back to Management Analysis, and functions were realigned

to attempt to accommodate the increased workload imposed by the Secretary of the Air Force's new monthly *Management Summary* report. The analysts were back in the business of collecting and presenting data. Emphasis shifted again in late 1967 when the major thrust was given to special analyses including periodic analyses of the status of selected Air Force programs, special studies and analyses of current management problems that cut across functional areas of responsibility and studies and analyses to reduce Air Force dependence on outside consultants. The comptroller was back in the management consultant business.

Other changes have enhanced the role of management analysis at the Air Staff. The most significant change in recent years took place in August 1971 when cost analysis responsibilities were transferred back to the Directorate of Management Analysis from the Directorate of Budget. Cost analysis has grown to be one of the Comptroller's most visible services in the era of multi-billion dollar weapon systems and congressional micro-management. Cost analysis became such a significant responsibility that the name of the directorate was changed to *Cost and Management Analysis* in 1979. The directorate assumed responsibility for publishing the *Air Force Statistical Summary* in 1972 as the Directorate of Data Automation divested itself of responsibilities unrelated to data processing. Functional realignments continued of course but, compared to the 1960's the Comptroller's analytical role on the Air Staff was remarkably stable in the 1970's.

The instability and uncertainty of management analysis responsibilities at the Air Staff contributed to similar problems in the field. There too the analyst's role was shaped by the desires of the Commander and Comptroller. The potential scope of studies and analyses was much different because the scope of the local commander's responsibility was much narrower and was subject to much greater control in the form of Air Force and major command regulations. It was also easier for local managers to "guard their territory" based on rank and professional jealousy on one extreme, and professional competence and awareness on the other. The *Priority Management System (PRIME)* brought more opportunities for analyses and reporting, but again analysts were often limited to collating and presenting information and preparing special studies which rarely focused on operational issues. Management analysis in the field was not meeting the potential envisioned either by earlier or contemporary Comptrollers.

Plans to improve management analysis programs were common. One plan was introduced in August 1959. It was *an intensified effort to assist command comptrollers to increase the effectiveness of their Management Analysis function*. Another program was announced in 1965. It was based on the assumption that *the full potential of Management*

(Continued on Page 9)

Community College of the Air Force Offers a New Degree Program

by CMSgt Darrell E. Gilmer

The Community College of the Air Force (CCAF) announces a new Associate in Applied Science (AAS) degree program—*Financial Management*.

The program, designed specifically for the 672XX career field, was effective 1 November 1984 with the implementation of the CCAF 1984–1986 *General Catalog*.

Accounting and Finance personnel currently registered in the Resource Management or Resource Management Technology degree programs have the option of either completing that program or requesting their degree program be changed to Financial Management. Those students opting to remain in their current program to complete it before registering in Financial Management will, however, be required to satisfy CCAF's second and subsequent credentials rule before being eligible for graduation in the new program.

As printed in the *General Catalog*, the rule states: *Students registering in a CCAF associate degree program who hold an associate or higher degree are required to complete a minimum of 12 semester hours of program-relevant study subsequent to completion of the requirements for, or the issuance of, their most recent credential. Emphasis will be on technical or management education as directed by CCAF program administrators. Internship credit may be used to satisfy a maximum of 4 semester hours of this requirement; and correspondence or examination credit may be used to satisfy a maximum of 6 semester hours, providing these hours do not exceed the 24-semester-hour limitation placed on these credit sources.*

Accounting and Finance personnel initially registering with CCAF will now automatically be registered in Financial Management.

Financial Management degree requirements are:

Requirements	Semester Hours
Technical Education	30
General Education	21
Management Education	6
Physical Education	4
Elective: Technical, General, or Management Education	3
Total Requirements	64

Technical Education (30 Semester Hours)

REQUIREMENTS: Students must attain the semiskilled (3) level and select a minimum of 18 semester hours from Group I or comparable courses. A maximum of 12 semester hours may be selected from Group II. Some of the courses are available through Air Force schools. Entry and advanced level AFS-related courses may be used to satisfy technical education requirements. Requests to exceed specified semester hour values in any course will be

considered on an individual basis and must be approved in advance by the Management and Logistics Department to assure application of the additional credit.

Group I (18-30 Semester Hours)

Courses	Semester Hours
Advanced Accounting	6
Auditing	6
Automated Accounting	6
Business Law	6
Computer Science	6
Corporation Finance	3
Cost Accounting	6
Financial Principles	3
Financial Statement Analysis	3
Governmental Accounting	3
Intermediate Accounting	6
Managerial Accounting	6
Material Management	3
Payroll Accounting	3
Principles of Accounting	6
Tax Accounting	6
INT 3000 Internship—Semiskilled Level	4

Group II (0-12 Semester Hours)

Courses	Semester Hours
Business Communications	3
Business Introduction	3
Economic Principles	6
Human Relations	3
Human Resource Management	6
Managerial Communications	6
Marketing Principles	3
Money and Banking	3
Personnel Management	6
INT 5000 Internship—Skilled Level	4
INT 7000 Internship—Advanced Level	4
INT 9000 Internship—Superintendent Level	4

General Education (21 Semester Hours)

Requirements	Semester Hours
Communicative Skills (English Composition, Business English, Report Writing, Public Speaking, Oratory, Persuasion. A minimum of 3 semester hours of writing skills is required.)	6

General Education (Continued)

Requirements	Semester Hours	
Mathematics (Any college-level mathematics course— <i>Recommendation:</i> Business Mathematics or Statistics)	3	Personnel Management, Office Management, Supervision, Management Communications, Labor-Management Relations, Production Management, Resource Management, INT 9000 Internship—Superintendent Level)
Natural Sciences (Biological Sciences, Physical Sciences, Earth-Space Sciences)	3	Physical Education (4 Semester Hours)
Social Sciences/Humanities (Psychology, Sociology, Political Science, Government, History, Economics, Geography, Anthropology, Human Relations, Fine Arts, Literature, Foreign Language, Philosophy, Religion)	6	Basic Military Training or Equivalent 4
General Education Elective (A 3-semester-hour elective will be chosen from courses which are applicable to any of the above disciplines.)	3	Elective (3 Semester Hours)
Management Education (6 Semester Hours)		Elective 3 (The elective for this program may be chosen from Technical, General, or Management Education.)
Management (Principles of Management,	6	

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HISTORY—Part IV (The Analysis Function)... Continued

Analysis was not being fully utilized. The plan included a program to promote 'new blood' into the management analysis career field, accomplish a manning study, revise the airman course at Sheppard Air Force Base, elevate the airman aptitude index, examine the service/professional school curricula, and improve 'on board' educational efforts. It took five more years to produce a pamphlet providing guidance to base management analysts; the first formally published guidance provided since 1954.

There are occasional references to base level activities in the directorate histories but they appear in spurts. For example, during the *Status Analysis* years there were no references to base management analysis functions in the histories. During the mid-1970's several commands experimented with a consolidation of budget and management analysis functions at base level, yet there is no mention of it in the directorate histories. This provides one possible reason why base management analysis functions did not meet their potential. Guidance and concern from the Air Staff was sporadic. This does not imply poor motivation but a possible natural side effect of the constantly changing role of the analytical function

of the Air Staff itself. Attention was frequently directed away from base level programs to "keeping the boss happy."

Briefly we have outlined the development of the Comptroller's analytical service. The emphasis of the function changed frequently in response to the needs and wishes of the senior leadership it was chartered to serve. Air Staff responsibilities frequently shifted between collection and management analysis with recent emphasis on cost analysis. Those changes at the Air Staff, coupled with the flexible nature of the service itself, made the development of base level procedural guidance difficult. Despite the paucity of guidance, management analysts in the field became key staff members by becoming a ready source of management data and occasionally performing special studies. The future of this function at the Air Staff seems secure, but its role in the field is a puzzle. Another improvement program, with goals similar to those outlined in 1965, was announced in 1981. Perhaps the nature of a management consultant service is such that management analysis will remain the most fluid and controversial aspect of comptrollership.

The Characteristics of an Effective Financial Operations Supervisor (How Do You Measure Up?)

by Col Chuck Martin

The *Financial Operations Supervisor (FOS)* is a key member of the Nonappropriated Fund Financial Management Branch (NAFFMB) in the base-level *Morale, Welfare and Recreation (MWR)* organization. In most cases, the current day FOS is assigned to the former Assistant Comptroller for Nonappropriated Funds (ACNAF) position, under the base comptroller before the 1975 MWR reorganization. The FOS, when civilian, is a GS-510 professional accountant assigned the responsibility for internal audit and financial analyses in the MWR organization. The specific duties of the FOS and Financial Operations Section are listed in **AFR 176-10, Chapter 4**. Generally speaking, the FOS provides the professional accounting guidance within the NAFFMB, conducts annual reviews of each MWR activity, and provides analyses and special studies to portray and interpret the financial condition of each activity in a manner meaningful to commanders, managers and other interested personnel.

My purpose in writing this article is to stress the characteristics that make for an effective FOS. I hasten to add that these characteristics are interrelated and do not normally stand alone. Also, many of the points made regarding these characteristics apply equally to many other financial positions, i.e., internal auditor, accounting and finance officer or budget analyst. For this reason, a large segment of the financial community should find the article relevant to their own work situation. By asking questions of the reader, I hope to stress key points and highlight areas of personal concern.

The need for a professional accountant and staff to prepare internal reviews and analyses should not be underemphasized. One of the three key issues before the American public today is the need for stewardship of government financial resources. When talking about government programs, the press continues to highlight stories regarding the degree and scope of fraud, waste and abuse. While MWR has been fortunate in recent years by not receiving much of this criticism, it has in the past received a disproportionate share of coverage. MWR programs are commercially oriented and mirror to a degree the club and recreation business found in the civilian environment. In today's environment, the restaurant industry continues to have severe cash control problems. A recent National Restaurant Association estimate concluded that five cents of every dollar rung up in sales is lost to theft, and out of this nickel four cents is pocketed by employees. That loss comes right from the profit line! The Air Force MWR program with its \$930 million in revenues, 48,000 employees and 7,100 facilities relies on the base-level FOS to keep accounting controls enforced and adequate to prevent undetected fraud, waste and abuse. The duties of the FOS have expanded significantly in the past few years with the enactment of the *Federal Managers' Financial Integrity Act of 1982*. Its provisions were implemented in December 1982 by **OMB Circular A-123**, requiring agencies to complete vulnerability studies and formal internal reviews. The FOS has taken on this added responsibility at base level, as an adjunct to existing requirements. Without a doubt, the FOS plays a key role in the entire MWR program.

Characteristics

What characteristics must the FOS possess to be effective in carrying out his/her responsibilities? Realize that any discussion of individual characteristics must take into consideration their interrelationship—they don't operate in a vacuum. In my opinion, the truly effective FOS must possess these characteristics to some degree if he or she is to be an effective auditor/advisor.

Competency

Being a GS-510 professional accountant requires the FOS have certain minimal requirements, i.e., 24 hours of accounting, an undergraduate degree or an equivalent amount of work experience. While these requirements are considered minimal, it is interesting to note that only 55 percent of today's new Finance Corps accessions in the Army have more than 6 hours of accounting. Possessing minimal requirements is not enough to be effective. The effective FOS must be familiar with the myriad of nonappropriated fund regulations and government directives. Another concern is knowing and understanding directives. To be effective, especially as an auditor or financial advisor, you must have a sense of materiality. In other words, knowing what is important and what isn't. This ability comes with experience and education—although some accountants never acquire it. Having the accounting training and understanding the directives are still not enough. The competent FOS must stay abreast of the financial and economic trends in the recreation, food and beverage industries if financial analyses are to be relevant to the activity managers. Trade publications abound—but the effective financial advisor must search them out and incorporate the ratios, indicators and trends into both internal reviews and financial analyses. One of the General Standards of OMB Circular A-123 provisions is the agency requirement to maintain a level of competency which allows accountants to accomplish assigned duties, as well as understanding the importance of developing and implementing good internal controls.

Professionalism

Accounting is a profession, but all too often those who practice it are not professionals. This may sound hardhitting and seem to be singling out only accountants. Not true! This is the case with most professions. A profession has a distinguishing character, tone or belief—so must the practicing professional! Added responsibilities go with being a professional. You can be a competent accountant, in my opinion, and not be professional. We have all seen the accountant who looks at work as only an occupation; who doesn't develop his/her writing or briefing abilities; who doesn't join and contribute to professional organizations like the *Association of Government Accountants* or *American Society of Military Comptrollers*; whose clothing and personal appearance reflect a lack of concern or commitment; or whose bearing and behavior compromise their ability to make recommendations to others.

Simply stated, having a "sheep skin" or possessing a specific job series doesn't make one a professional.

Involvement

As one responsible for testing internal controls and cash handling procedures in activities open six or seven days a week for upwards of 18 to 20 hours a day, the effective FOS must be prepared to review programs outside the normal duty day. In most activities, the busiest times in MWR are during the evening and weekends. Therefore, the FOS must be available to conduct internal reviews during those times. To be an effective financial advisor, the FOS must be involved with new programs on the "ground floor." One could say the effective FOS must be "out and about" reviewing activities and meeting managers on their "own turf." These actions provide the opportunity to review operating procedures first hand, while also providing managers with the opportunity to raise questions and ask for assistance. You must plan these visits—set up times on your calendar or you will get caught in an "activity trap" and never get out from your office. Even socially, there are inherent responsibilities. Can the FOS be an effective advisor in a food, beverage or recreation environment and refuse to socialize? I doubt it—but we will allow you to provide the answer. In most cases, the FOS has a small technical staff. The effective FOS must be an effective leader—not just an effective auditor/financial advisor. Often, the technically competent professional doesn't take the time or have interest in developing required management skills.

Communication

Can you be effective as an auditor and advisor and not be an effective communicator? I doubt it! Communication is more than just the written or spoken word—most educators feel the majority of our communication is non-verbal. When you have sound findings developed from internal reviews, are you able to communicate them in a positive tone, stressing the materiality of the findings and the need for prompt corrective action? Is the financial advice provided the base commander in terms the non-accountant can understand? Are you perceived as a member of the support team working the problem or "that accountant" from the NAFFMB? Many of the analyses I see use the same format month after month with only figures, percentages and ratios changed. Repetitious analyses, while correct, often fail to communicate because the reader has "moved on" to something more interesting.

Empathy

The activity manager has a tough job, and while perhaps no tougher than the FOS, the effective advisor must be perceived as having an appreciation for the manager's responsibilities. The manager of an MWR activity finds himself/herself with all the responsibilities of a civilian competitor to "turn a profit" with a lot more rules and regulations. The current financial management system is batch processing and designed to transmit financial data to higher echelon agencies. It was not developed to provide managers with day-to-day financial data. Regulations and employee rules are more comprehensive than those "outside the gate." The effective FOS realizes this situation and works to develop realistic procedures to assist managers. The FOS should evaluate operations using current directive procedures and seek waivers, where

appropriate. In other cases, the FOS must provide the manager with rationale on why the directive procedures are sound and how they must be applied. Don't use the approach "the reg says so" as sole justification for a questionable procedure. When managers perceive the financial advisor as working their problems and not causing them, the solution is close at hand. Again, materiality becomes an important characteristic of the effective FOS.

Enthusiasm

The age old adage that enthusiasm is contagious demonstrates the importance of this characteristic to the effective FOS. Enthusiasm is a way of life—not just a style of management. It demonstrates feelings about people, the job, and the future. Are you the auditor who thinks everyone is a crook? Are you the accountant who thinks every activity manager is dumb? Are you the boss who carries the world's troubles on your shoulders? We all know someone who fills those characteristics. Often, we don't even want to be around them and this becomes more dysfunctional for the organization. The effective FOS is one who portrays work as challenging, who motivates co-workers by enthusiasm, and who welcomes new programs even when they are not in the budget! If the activity manager "bounces" a proposed program off you for evaluation or endorsement, you can bet you are perceived as enthusiastic and supportive—a member of the team. The effective FOS finds himself/herself in the position of financial advisor on a very frequent basis.

Summary

The FOS provides a vital service to the base MWR program. As a professional accountant, the FOS must possess minimal academic or experience factors; however, these are simply not enough. The effective FOS must possess, to a degree, all the characteristics outlined above. These characteristics should apply to most financial managers—not just to the FOS. My purpose in providing these thoughts was for you to reflect on your own style as a financial manager. How do you measure up?

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Cost Considerations in Aircraft Leasing

by Joseph T. Wagner and Robert H. Scott

Leasing airplanes is big business, whether it is a 747 or a Cessna 150. Each year the commercial financial community invests millions of dollars in aviation leasing programs. These arrangements offer the possibility of rapid tax write-offs and good return on investments, offset by a certain amount of risk.

The financial considerations involved in an aircraft leasing program are common knowledge among commercial and corporate aircraft users, aircraft manufacturers, and sources of capital. For the Air Force, however, aircraft leasing is virgin territory and there is little in the way of policy, guidance or experience in procurement regulations to assist in evaluating proposed leasing programs. In May 1983, the Cost Analysis Directorate of the Aeronautical Systems Division (ASD), Wright-Patterson AFB, Ohio, was given the opportunity and the challenge of evaluating an aircraft lease program as part of the source selection for the *Operational Support Aircraft (OSA)* (replacement for the CT-39 Sabreliner fleet). OSA (which became the C-12 and C-21 aircraft) is a leasing program which does not involve contractual commitment for ultimate purchase of the aircraft. It was first authorized by Congress in the FY 83 Appropriations Act. The program called for the Air Force to lease 120 aircraft from the selected aircraft manufacturers for a minimum of five years with the aircraft to be maintained by *Contractor Logistics Support (CLS)*. The Air Force approach in this case was to contract only with the manufacturer. Specifications were written so that all offeror aircraft were to be FAA certificated, off-the-shelf, business-type, turboprop or turboprop aircraft. This article will explore the leasing strategies proposed by the various offerors and the analytical techniques employed by the Air Force cost panel to examine the proposals. Although the content and outcome of the source selection won't be addressed, it is hoped that by discussing the cost panel's experiences analyzing this variation in Air Force procurement future lease programs will be benefited.

Proposals received from the offerors and subsequent changes submitted during the selection process revealed contractors were considering one of two methods of financing the lease program. Those aircraft manufacturers wishing to provide aircraft under OSA could either undertake to build the aircraft using their own financial resources or go to the marketplace, locate a third party buyer for the aircraft and secure financing either through that party and/or a financial institution. Those financing their own manufacturing costs proposed to carry their own debt financing for the life of the lease to the Air Force. There were to be no production progress payments or "up-front" Air Force payments of any kind, regardless of the type of financing involved. The only funds to be provided were the monthly lease payments under

the OSA contract from the Air Force to the lessor (which in all cases was to be the manufacturer), commencing upon delivery of each aircraft. Should the lease program be terminated either before or after delivery—contractor expenditures were protected by a termination liability payment clause. Using the "in-house" approach the manufacturer would hold completed aircraft as either inventory items or as capital assets, lease them to the Air Force, and at the conclusion of the lease period either sell the aircraft to the Air Force (if that option were exercised) or sell them in the commercial marketplace.

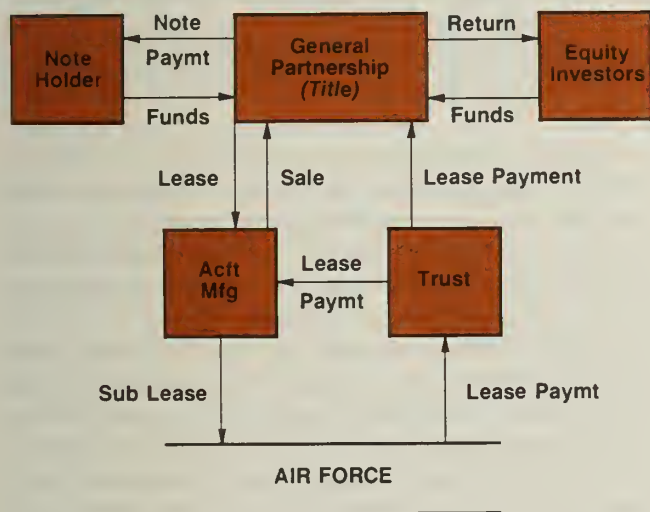
Where the manufacturer was to secure his own financing, title to the leased aircraft would stay with the lessor (manufacturer). A large, profitable aircraft manufacturer with adequate working capital and cash flow should be able to absorb the cost of manufacturing the aircraft and slowly recover his investment in material and labor over the lease period and upon ultimate sale of the aircraft. However, relatively few aircraft manufacturers in today's business climate can claim such financial solidity and independence. For most firms "in-house" means some form of outside loan or line of credit will be required, possibly including a secured note, thus holding the lease aircraft as collateral. In order for financial institutions to enter into such an agreement the manufacturer must be considered a good credit risk. This is because most financial institutions are not eager to become owners of a fleet of used corporate aircraft through foreclosure.

A primary consideration for an aircraft manufacturer and the lessee under "in-house" lease financing arrangements is that no repayment to the manufacturer of the total capital outlay for materials and labor will occur in the near term. This is contrary to practice with the normal line of credit arrangements in the aircraft manufacturing industry. In the former situation there is no sale of the asset after production completion. The return to the contractor on investment occurs month by month, lease payment by lease payment, over many years. The practice of retaining aircraft ownership is foreign to most aircraft manufacturers, although recent innovations in leasing by some major manufacturers is changing that assessment. Many aircraft manufacturers are not organized or staffed to administer a lease program, even if proper financial arrangements have been made and safeguards are in place. These companies would much prefer to build the aircraft, get it out the door on a direct sale for cash and profit, and move on. For such firms another strategy, the *sale/leaseback* approach, is attractive.

The *sale/leaseback* or "third party" arrangement (see Figure 1) involves the sale of aircraft by a manufacturer to a third party, the owning entity (other than the builder or Air Force user) for cash. The owning entity then leases

the aircraft back to the aircraft manufacturer so he in turn can sublease the aircraft to the Air Force. Title to the aircraft, and possibly control of its ultimate disposition, passes to the owning entity which is usually a partnership for tax reasons. The manufacturer is paid cash immediately, as if it were a routine direct sale, and is thus reimbursed his production costs plus a profit. The partnership which now owns the aircraft desires to lease to the Air Force—the Air Force ordered the aircraft to begin with. However, since the Air Force is contracting with the manufacturer and not the owning entity the manufacturer must now obtain use of the aircraft to fulfill his contractual commitment. This is done through leaseback by the partnership to the manufacturer with a “mirror” contract containing all the provisions of the manufacturer/Air Force contract, except in reverse. Then the manufacturer will sublease to the Air Force. As an example, in a mirror contract if the Air Force’s contract allows for purchase of the aircraft from the manufacturer after a certain number of lease years the manufacturer’s contract with the owning entity will contain that same option for sale from the owning entity back to the manufacturer. Every provision for the manufacturer’s performance in the government’s contract will be repeated in the owning entity-manufacturer leaseback contract.

Figure 1
SALE/LEASEBACK APPROACH



A look at the financing methods available to the owning partnership shows several alternatives available. In most cases there will be a major financial institution serving as general partner—responsible for administering the partnership and obtaining financial resources. The general partner, recruited by the aircraft manufacturer, may provide funds or serve as agent and manager acquiring all or part of the necessary purchase price from other sources. These may come from a single large organization seeking investment opportunities, a group of investors (individuals or institutions) or, most commonly, a leveraged lease arrangement where investor partners put up only a part of the funds necessary to purchase the aircraft by obtaining the

rest through a secured loan from a bank or other lender at a fixed or variable rate of interest.

From an Air Force perspective the aircraft are being leased from the original manufacturer, no matter where the title to the aircraft resides. The manufacturer, if he is a sublessor, is responsible for providing insurance on the aircraft (to protect any third party owners), for administering the program, and in the case of OSA providing initial flight crew training. This article will not address the almost equally unique Contractor Logistics Support aspects of the OSA program for which the manufacturer is also responsible.

Whether a third party holds title to the aircraft or not, the Air Force contracts with the manufacturer and holds him responsible for performance. In the case of internally financed aircraft we are dealing directly with the manufacturer as the owner. We are renting an asset over which he has total control. In third party situations we are dealing with the manufacturer as a sublessor who has sold the aircraft to the owning entity, leased it back, and then subleased it to the Air Force. The immediate question of contract performance arises when the “sublessor” manufacturer does not own the aircraft. Specific concerns of Air Force users center around the possible financial failure of one or more parties in the arrangement—resulting in the assets (aircraft) being tied up in court or seized in settlement of a lien—depriving the Air Force of the use of the aircraft.

Cost Elements

The monthly lease payment for a commercial aircraft involves a fairly standard set of cost elements, regardless of the nature of the financial arrangements. Much as the homeowner makes a monthly payment to the mortgage holder consisting of principal, interest and possibly insurance and/or taxes, so too does the Air Force make a monthly payment for each OSA aircraft.

Capitalization. The capitalization amount is the principal or the total cost for the aircraft. If the aircraft manufacturer holds title the capitalization portion goes to repay for his initial outlay to build the aircraft. Each payment may also include a profit element representing some portion of the profit foregone by not selling the aircraft outright to the Air Force. In the case of third party ownership the capitalization portion of the lease payment passes along to the owning entity as a lease payment from the manufacturer under his mirror agreement. Any profit element passed along would simply represent part of the total airplane price paid by the owning entity. That is, from the partnership’s perspective, what is *cost* and *profit* to the manufacturer simply represents a payment on the principal amount of their investment, since the owning entity initially paid both *cost* and *profit* to the manufacturer in the purchase price. To illustrate, if an aircraft costs \$1 million to build and is sold to third party investors for \$1.3 million the manufacturer realizes \$300,000 in gross profit. To the new owner-investors, however, the cost basis is \$1.3 million and all lease payment rentals to them represent principal amortization. This “stepped up” basis is then depreciated by investor/owners. →

Cost Considerations in Aircraft Leasing... (Continued)

Time Value of Money. Profit to the owner-investor is embodied in the next element of the lease payment—*time value of money*—also known as interest. When partners are being recruited by the general partner to invest in the owning entity, the lure to invest is attributed in part to the size of the interest income or return which the investor can be assured of receiving from funds loaned to the owning entity. Combined with the tax treatment under the *Accelerated Cost Recovery System (ACRS)* and leveraged financing, very competitive returns on investment can be offered to prospective partners.

The interest component is an automatic one in any leasing arrangement because an initial capital investment, either by a manufacturer or investor, has been made. Tying up someone else's money always costs money, as any homeowner can attest to. At first glance it may seem unnecessary to pay interest to a manufacturer who did not sell to a third party by financing the aircraft from his own resources. The money an investor/manufacturer puts into production costs came from somewhere and is, therefore, owed to someone—a bank, a corporate parent, company stockholders. As such, all funds, no matter where obtained, represent a "loan," and like all loans, someone must be compensated for use of the resource.

Insurance. Other cost components of a lease payment include hull insurance and liability insurance. The insurance element is required because any damage or injuries related to the use of the aircraft can be laid at the feet of two parties—the owner and the user. The user (the Air Force) is of course self-insured. The owner, partnership or manufacturer is equally open to lawsuits and so both hull insurance to protect the value of the asset and liability insurance to protect the financial position of the owner are required.

Administration. There also may be an administration charge which can include several items. It may include direct costs of salaried personnel used by the manufacturer to administer the lease program, up-front costs to design changes in aircraft configuration, plan deployment, data preparation, and numerous other program planning activities associated with a large quantity aircraft program.

In summary, a lease payment for aircraft consists of principal, time value of money, profit, insurance, and administration. For a five-year program such as OSA the majority of these costs will remain constant over the entire lease period. Like a fixed interest home loan, each successive monthly payment represents an increasing amount of principal, a decreasing amount of interest, plus slightly growing (with inflation) insurance and administration costs.

Financial Analysis

One of the first jobs undertaken by the analysts was to understand the content of an aircraft leasing program. All of the information discussed in the previous section, plus

volumes more, had to be absorbed and understood. Then the process began of developing goals to be achieved by the end of the three-month evaluation period.

Goals established for evaluation of the offeror proposals were designed to reflect the criteria established by the source selection directives. The criteria included the completeness, reasonableness and realism of the costs proposed; the financial soundness of the offeror participants; and the participant's expected return on the program investment. The goals toward which analysts worked were:

- ★ *Understand the strategy being employed.* Who are the participants? How do they interact? What are their responsibilities and commitments to each other and the Air Force? Where will the title to the aircraft reside and what if any encumbrances to the title could be encountered?
- ★ *Analyze the leasing costs.* Do they support the strategy? Are they reasonable based on the aircraft value, lease plan, and contractual requirements? What are likely cost impacts from potential sale of the aircraft? Are all aspects of the program properly reflected in the monthly lease payment?
- ★ *Develop classic business school case studies for each manufacturer, financial partner, and related corporation.* What is each participant's current financial position? What can we learn from the following: balance sheet and income statements for the past three years and latest quarter; Form 10K tax information, recent stock/bond offerings and history of placements and investments; guarantee agreements with subsidiaries and parent companies, Dunn & Bradstreet, Valuline, and other outside analytical data.
- ★ *Work through the numbers.* Develop a cash flow analysis given certain assumptions, and calculate an internal rate of return for the lease program.

Goal A: Reaching the established goals involved the following team activities: Proposals, questioning company officials, and obtaining background information on the operation of financial markets and capital asset leasing arrangements. Cost analysts experienced in estimating procurements of Air Force fighters or electronics went back to reading *Wall Street Journals* and their old business school textbooks on financial management. A central area of interest was federal corporate and personal tax law as it related to investment tax credit, accelerated depreciation, partnerships, tax shelters, and other pertinent areas. The job was made much easier by the presence on the cost team of two ex-IRS agents, both certified public accountants (CPAs) and familiar with corporate tax law.

Goal B: Dealing with possible costs for the lease generated some real surprises. Before receiving the proposals, some assumptions had been made concerning what a contractor would probably require as a lease payment. For example, since the initial lease period is five years it was presumed that each payment would include a return to the manufacturer of a part of the cost to build the aircraft. The following is an example:

- ★ An aircraft is priced at, say, \$1 million.
- ★ After five years it could be sold on the used aircraft market for about (pick your own percent because no one knows) 50% of the original cost.

- ★ The builder therefore must recoup \$500,000 (50%) at the time of the sale of the aircraft and must receive 50% or \$500,000 over the five-year lease, which equals \$8,333 per month towards the cost of building the aircraft.

In fact, lease payments could contain far lower average payments toward principal cost because the term of the payback can be greater than five years and could extend out towards the total expected aircraft life of 12—15 years. Also, profit consideration (say 20%—30% of the original \$1 million price) may be foregone since closing the lease deal could give the manufacturer a guaranteed Contractor Logistic Support (CLS) contract, plus the opportunity for profit should the Air Force exercise a purchase option later. These two considerations will change the lease price scenario as follows:

- ★ The aircraft is now priced at \$750,000 (no profit) as a basis for the lease. It will not be sold for 12 years, meaning there is an assumption of continuous leasing to the Air Force or some other customer for the useful life of the aircraft.
- ★ Now the builder arrives at a required monthly income based on zero resale value of $\$750,000/144 \text{ months (12 years)} = \$5,208$ per month, a savings of \$3215 per month to the lessee.

To the astute it might have occurred that the great unknown variable in pricing strategy for lease is simply: *What will the plane be worth on the open market when the lease is finished and the owner (be he manufacturer or third party) must sell?* If the lease payments have amortized 25 percent of the original principal after five years, but the open market sale price at that point is only 50 percent of the original principal, the lease payment was too low (ignoring tax or other potential offsets) and the owner's return will be less than expected. Every consideration of final outcome as regards cash flows, lease pricing, rate of return on investment, and net profits must make some assumption on final selling price. That question became one of the most discussed features of the analysis.

Other cost elements of the lease payment were fairly straightforward. Insurance costs were based on standard industry practice with hull insurance priced at so much a thousand based on aircraft value. Liability coverages reflected rates on each million dollars of liability incurred. Administrative G&A or profit rates were along the lines of those normally found in procurement contracts, based on manhours or a percentage of other cost elements.

Goal C: Evaluation of the financial condition of all parties to the lease agreements was time consuming but not an unfamiliar task to those on the cost team with an MBA, CPA or other business education background. The Air Force was concerned because control but not necessarily ownership of the aircraft was to be retained by the contractor, any financial difficulties with the parties to the agreement whether manufacturer or financing partnership could cause the Air Force to lose the use of the planes. A possible worst case scenario might have been:

- ★ Air Force contracts to lease planes from manufacturer A.
- ★ Manufacturer A sells planes to third party B, earns a profit on the sale, and then leases the aircraft back and initiates an Air Force sublease.
- ★ Manufacturer A, due to poor economy and low commercial sales, has cash flow problems. To pay his bills and protect

his assets he diverts Air Force lease payments to pay these current liabilities.

- ★ Third party owners missing their lease payments from the manufacturer consider the contract broken and go to court to recover their assets (aircraft) from their lessee (manufacturer A).
- ★ Court orders assets seized and turned over to owners (the third party) for disposition.
- ★ Manufacturer A is released from his lease agreement by owners and walks away with his initial sale profit.
- ★ Owners walk away with aircraft and look for another lessee or possible sale.
- ★ Air Force loses the use of the aircraft either temporarily or permanently. The risk is no different in the case of the manufacturer holding title, since his default on a loan or line of credit or other business failure would also jeopardize the availability of the assets.

The potential loss of use of the aircraft is substantially reduced with a lease arrangement involving third party ownership and an accompanying trust arrangement (see Figure 1). To preclude the possibility of misappropriating lease payments a trust could be established to which lease payments would be made and from which proper distributions could be made. The principal and time value of money portions would be paid to the owners and other costs (insurance, general and administrative (G&A), etc.) paid to the manufacturer, while ensuring the Air Force continued use of the aircraft, regardless of financial problems of parties to the contract.

Goal D: Calculation of cash flow and rates of return for each offeror were straightforward once several ground rules were established. The cash flow statements prepared by the analysts displayed all funds flowing into the venture and all funds flowing out (by year) for the life of the venture. In the case of OSA the first outflow is the manufacturing cost of the aircraft, which is established as the cost basis of the aircraft, and includes no profit. Inflows are the lease payments and tax refunds received by the manufacturer and investors. Other outflows are interest payments, insurance costs and other direct or G&A costs, and taxes paid if applicable. The final inflow rearing its uncertain head is the ultimate selling price of the aircraft less any tax paid on the gain recognized from the sale. Properly aligning all these numbers will give a positive or negative cash flow per year for each year of the lease program. In general, results show negative cash flow the first year attributed mainly to the manufacturing cost, positive flow in the interim years consisting of rents and tax benefits received, and positive flow in the final year of the venture (sale of the asset). Cash flow does not necessarily equate to profit. It contains funds which are not necessarily part of net profit. From cash flow, however, it is possible to calculate a very meaningful financial measure—Internal Rate of Return.

The *Internal Rate of Return (IRR)* is a measure of what a given investment is projected to return over time, and its calculation takes into account the time value of money (a worth of a dollar now compared to what it may be worth in the future). The general methodology in calculating IRR is to reduce each annual cash flow by an annualized discount rate that sets the inflows equal to the initial investment. Whatever annual rate reduces the outyear inflows to equal



Cost Considerations in Aircraft Leasing... (Continued)

the initial outflow is the IRR. The possible IRR's for various combinations of cost basis and expected sales prices for the aircraft at the end of leasing could range from about one percent up to ten percent with an average at about three to four percent.

Accomplishment of four goals gave the decision-makers at ASD, Headquarters Air Force Systems Command, Headquarters United States Air Force and the Office of the Secretary of the Air Force the necessary bottom line numbers, plus a flavoring of the risk involved in entering the aircraft leasing business.

Conclusions

The most compelling conclusions resulting from the OSA source selection were undoubtedly the extreme flexibility and innovation possible in aircraft leasing programs. While certain financial ground rules are always observed, the strategies and tactics available to entrepreneurs wishing to invest in or manufacture leasing assets are limited only by the imaginations of the participants.

The lessons for government analysts are: remain flexible, don't have too many preconceptions, and prepare to learn as you go. Aircraft leasing may be in your future.

Mr Wagner is a resource analyst for Headquarters Air Force Systems Command, Andrews AFB MD and a Lt Col (S) in the Air Force Reserve. He holds a bachelor's degree in psychology from Bellarmine College and a master's degree in business from Colorado State University. Prior to his present position, Mr Wagner was a cost analyst for both the Comptroller and F-15 Program Office of the Aeronautical Systems Division. He is the past president of the Dayton Chapter of the Institute of Cost Analysis. He entered civil service in 1976.



Mr Scott is a cost analyst for the Reconnaissance/Strike and Electronic Warfare Systems Program Evaluation Office at the Aeronautical Systems Division (ASD), Wright-Patterson AFB, OH. He holds a bachelor's and master's degree in agriculture from Penn State University, as well as being a certified public accountant. Prior to his present position, he was a cost analyst for the Comptroller at ASD, and an internal revenue agent for the IRS. Mr Scott is a member of the American Society of Military Comptrollers.



Comptroller Civilian Career Management Program (CCCMP) Policy Council Update

The Policy Council at its meeting (5-6 December 1984) decided that sufficient operational experience has been gained to warrant an extensive review of the Career Program. Pending completion of this effort the council took no action on Cadre selections based on the 1984 interview cycle. The council did, however, approve the use of the interview score as part of the *Total Person Score (TPS)* for central referral purposes.

The council's purpose in reviewing the program is to measure its effectiveness and to assure continuation of a strong program with a solid foundation to meet the needs of Comptroller people as well as management. The review will be conducted primarily through activities of the various panels of the Policy Council. However, all participants in the CCCMP have the opportunity to comment and make recommendations on any aspect of the program—central referral process, Cadre concept, positions, Total Person Score, training and development, etc. Your views on any aspect of the program are solicited. Please forward comments to arrive no later than 10 February 1985 and address them to:

OCPO/MPKCA
Randolph AFB, TX 78150.



ACES HIGH



MSgt Darryl Q. Brooks
Travel Section, Accounting & Finance Office
91st Strategic Mission Wing
Minot AFB, North Dakota



MSgt Darryl Q. Brooks entered the Air Force in October 1972 from Baltimore, Maryland. He has achieved outstanding results both professionally and academically since becoming a bluesuiter. In his current assignment, he's come full circle geographically, as his first duty station was Minot AFB ND,

after completing technical school at Sheppard AFB TX. While at Minot the first time, Darryl served in the Computer Unit and then as a Disbursement Accounting Specialist in the Military Pay Section.

Following two years at Minot, Karamursel, Turkey provided a warmer climate and the opportunity to broaden his experience by doing an outstanding job in several different areas of Military Pay. His superior potential was rapidly becoming evident as he took on jobs of ever-increasing responsibility.

From April 1976 to August 1977, he enjoyed the sunny skies of Holloman AFB NM as NCOIC, Processing and Special Actions, Military Pay Section. At Holloman, Darryl received the first of several awards for excellence in professional military education. He completed the NCO Leadership School and earned the Academic Achievement Award. Next, it was on to Peterson AFB CO. As NCOIC of the Customer Service Unit in Military Pay and later

NCOIC of the Travel Computation Unit, he played a major role in the Accounting and Finance Office (AFO) winning a HQ USAF Superior Performance Award for FY 1978. His efforts resulted in the award of the Air Force Commendation Medal in 1980.

In October 1980, he was again assigned to Minot AFB, where he served as NCOIC of the Pay Service and Control Unit in Military Pay, NCOIC of the Paying and Collecting Section, and NCOIC of Accounts Control, prior to assuming his current duties as Chief of the Travel Section.

His achievements at Minot are legion. He attended the Strategic Air Command NCO Academy where he was the Honor Graduate and also received the *Kenneth A. Black Outstanding Military Citizen Award*. He earned an Associate in Applied Science degree in Resource Management Technology from the Community College of the Air Force and is pursuing a bachelor's degree in accounting. Darryl served as a paying agent for **BRIGHT STAR '83**, a major deployment exercise, and was awarded the *Air Force Achievement Medal* for his exemplary performance. He still found time to run an outstanding Reports of Survey Program for the Comptroller, serve as equipment custodian, and act as a trouble-shooter for the entire AFO. The AFO received a *HQ USAF Accounting and Finance Meritorious Service Award* for 1983 and a *HQ SAC Customer Service Award* for April through June 1983. In 1984 he was selected as the Wing Headquarters Squadron *NCO of the Quarter* for January through March, received the *Air Force Association Achievement Award*, and in September was selected for a STEP promotion. A top-notch performer in every respect, he stands ACES HIGH.

TSgt Nick Stradley
Quality Assurance Manager
Accounting and Finance Branch, 51st Tactical Fighter Wing
Osan Air Base, Korea



As the Quality Assurance Manager of the Osan AB Accounting and Finance Branch, Nick exhibits a positive and professional attitude towards people. He works extensively with all facets of financial management throughout Osan and is considered to be a highly respected financial consultant and leader.

Born in Caldwell ID, Nick joined the Air Force in 1972 following graduation from Kinman Business University in Spokane, Washington. During his 12 years in Accounting and Finance, he has achieved a variety of experiences ranging from Travel, Paying and Collecting, Military Pay to Quality Assurance. His assignments include Hill AFB UT, Aviano AB IT, Edwards and Vandenburg AFBs CA and a special duty assignment at the Air Force Accounting and Finance Center.

Nick arrived at Osan in May 1984 from Vandenburg, where he was the NCO of the Year. Upon arrival he assumed the responsibilities of the Quality Assurance Manager. His broad experience base, coupled with his analytical talents, easily

allows him to analyze problem areas, provide recommended solutions and train personnel in various complex segments of the intricate Accounting and Finance system. As a personal financial counselor he has the unique ability to listen effectively, reason objectively and provide sound, well thoughtout recommendations on many management issues. His ability to communicate has brought solidarity to the organization—people know they can rely on his judgement. Nick has mastered the intricacies of management, supervision and his career field.

TSgt Stradley's outstanding performance goes far beyond his contributions to the Comptroller family. Nick is very sensitive to base, community, and professional organizations. He was the project officer for ticket sales during the July 1984 annual Chin-Mok Korean orphanage fund raising drive. He is a key player in the Air Force Sergeants Association program in Korea, a member of the American Society of Military Comptrollers and the Air Force Association. He was selected by HQ USAF/AC to be an originator of the Comptroller Enlisted Career Development Guide which is used universally by all Accounting and Finance, Budget, and Cost and Management enlisted people. Nick received personal recognition from the Comptroller of the Air Force for his outstanding effort.

We are proud of Nick's achievements, his superb abilities as a leader, manager and organizer. He is on the fast track and headed for top jobs. Needless to say, he stands ACES HIGH in the Comptroller family!

Requirements for Professional Qualifications of Accountants and Budgeteers

A
PMCS PAPER

by Mr William R. Pritchard

In the Air Force comptroller field today there is a need for people with the outstanding qualifications needed to handle the complexities of the jobs facing them. The myriad of details, the overwhelming number of rules and regulations, and the close scrutiny applied to the Comptroller demands that the people in these positions meet certain minimums of education, training and experience. In other words, these people must be *professionals*.

This requirement is especially visible in two areas—*budget* and *accounting*. The budget arena is in the central spotlight more than any other comptroller specialty due to the requirements to plan, justify and execute the Air Force portion of the federal budget. The accounting and finance field has traditionally been considered a profession due to its status in the private sector.

We will review the standards and duties of both these specialties in order to answer two questions of each career field:

1. Should this specialty require professional status?
2. If so, what is being done or needs to be done to insure this status?

With these questions in mind, let us take a look at these comptroller resources.

A Comparative Look at Accountants & Budgeteers

What Are the Standards?

Let us first look at the standards established in the X-118 handout prepared by the Office of Personnel Management (OPM). The standards are used by all federal agencies to determine whether an individual meets the requirements for entry into a particular career field. In reviewing these standards we will only consider the basic requirements for all grades, attainment of which would qualify one for a GS-5 entry-level position.

The basic requirements for entry into the accounting series (GS510) may be met in one of three ways. In the first, the candidate may have completed a full four-year course of study in an accredited college or university which meets all the requirements for a bachelor's degree with an accounting major. The second way is similar in that it requires a bachelor's degree from an accredited institution. However, the degree need not include an accounting major if it included 24 semester hours of accounting courses. The third qualifying method is different in that it does not require a bachelor's degree. It does require at least four years of experience in accounting, or an equivalent combination of accounting

experience, college-level education and training that provided professional accounting knowledge equivalent in type, scope and thoroughness to that acquired by either the first or second previous methods. Additionally, the candidate must have included in his background one of these four additional qualifications:

1. Twenty-four semester hours of college-level accounting courses.
2. A certificate, gained through examination, as a Certified Public Accountant or Certified Internal Auditor.
3. Recognized, well-established professional stature in accounting or auditing based on a combination of: (a) successful experience in a variety of highly responsible accounting functions in positions equivalent to GS-12 or higher, and (b) significant documented contributions to the accounting profession through publications, leadership in professional organizations, development of new methods and techniques, or comparable achievements.
4. Completion of a bachelor's or higher degree with a major in accounting or a related field which includes substantial work in accounting (e.g., 15 semester hours) but which does not fully satisfy the 24-hour requirement. Additionally, the candidate must have: (a) successfully demonstrated the ability to perform accounting or related work at the GS-12 level; (b) met a panel of accounting professionals who determined that he/she has demonstrated a knowledge equivalent to an accounting major with 24 semester hours; and (c) except for the lack of 24 semester hours of accounting, the candidate's education, training and experience are qualifying.

It is evident from these standards that professional status is required to qualify even at the entry level.

The basic requirements for entry into the budget series (GS-560) are considerably simpler. To qualify, a candidate must have three years "general" experience. This is defined as experience from which the applicant gained a general knowledge of financial and management principles and practices applicable to organizations. Experience in specialized fields which are closely related to budget analysis (e.g., management analysis, program analysis, accounting or financial analysis) is acceptable as general experience. Completion of a four-year course of study in an accredited institution leading to a bachelor's degree is acceptable as meeting all requirements. Part-time undergraduate education may be substituted for general experience at the rate of one year (30 semester hours) of education for nine months of experience. In addition, there is a special provision for in-service placement. Positions may be filled without regard to experience or educational requirements by in-service lateral reassignment of employees from positions in the Budget Clerical and Assistant (GS-561), Accounting Technician (GS-525), General Accounting Clerical and Administrative (GS-501) or other series which provided comparable financial skills.

It is evident from this perusal of the X-118 standards that there exists a considerable difference in qualifications for these two career fields. To fully understand the significance of these differences, we must now look at the duties each are required to perform.

What Are the Duties?

In looking at the respective duties of these two career fields, we will review each from three perspectives. First, we will look at the duties outlined in the OPM X-118 handout; second, look at where they fit in private industry; and third, how they are utilized in the Air Force today.

In reviewing the X-118 description of the accounting series, we find the duties include performing professional work of several different types. Accountants, according to the handout, classify and evaluate financial data; record transactions in financial records; develop and install new accounting systems; revise existing accounting systems; and prepare and analyze financial statements, records and reports. These duties are primarily the "traditional" accounting functions that are common to all business entities today.

In private industry, the accountant assumes all of the duties listed by the X-118 handout plus his organization provides certain financial advice to the controller. The attainment of a professional status by the private industry accountant is driven by his need to be current on the ever-changing world of the private sector accountant. His primary certification is the designation of Certified Public Accountant which attests to his understanding of the myriad of rules, regulations and guidelines that are flowing constantly from the overseeing bodies, such as the Financial Accounting Standards Board (FASB).

The Air Force accountant faces the same basic challenges as his private industry counterpart. His world is one of constant change requiring he maintain a close watch on many areas that affect him/her both directly and indirectly. Probably the biggest distinction between private sector and Air Force accountants is in the area of serving as a financial adviser to the controller. Given the profit making mode in private industry, the accounting serving as financial analyst will find himself/herself heavily involved in giving advice to the controller on financial matters. Due to the Air Force receiving its funds from the Congress rather than profits generated by itself, the budget officer has become the primary financial adviser to the controller. This is not confined to the Air Force as each governmental unit existing on centrally controlled allocations will find budgeting, not accounting, the key to funding.

Switching now to a review of the duties as provided for in the X-118 handout, we find budget analysts and officers operate through a wide spectrum of tasks. Analysts will analyze the relative costs and benefits of alternate courses of budget and program action, check the propriety of obligations and expenditures, establish standard rates of charges to customers of industrially-funded activities, or develop budgetary policy and regulatory guidance. Budget officers must formulate and execute the organization operating budget, provide expert staff advice and assistance to managers by developing budget plans and estimates, interpret budget laws, policies and regulations, analyze the

cost effectiveness of program operations, and recommend alternate sources of program funding.

In the private sector, the budget analyst does not exist. Accountants, cost analysts and, primarily, operating personnel handle the budget function as it exists in industry. The accountant/financial manager stands in as the controller's primary financial adviser.

In the Air Force, however, there is a different situation. Through the Planning, Programming and Budgeting System (PPBS) all funding requirements are identified and then budgeted for by the budgeteer. Due to this process, the budget officer and his staff are the key players when money is needed by the organization. With the joint responsibility of obtaining and monitoring the organization's funds, the critical nature of the budget office has been recognized throughout the Air Force. With this in mind, it is obvious that quality people are required in this career field.

Conclusions and Recommendations

The Air Force Comptroller today faces many challenges that will require that all who are involved in comptrollership be of the highest levels of skill in their respective career fields. That is, they must be professionals. The standards and requirements for the accounting series provide personnel that are qualified to attack these challenges. Unfortunately, the standards for personnel entering into the budget field are not able to guarantee the same caliber of personnel. In our current environment, it is critical that only the best prepared individuals be selected to enter these fields.

Based upon these conclusions, I would make two recommendations:

- ★ The standards of professional status that apply to the GS-510 accountant series be maintained in order to continue to provide qualified professionals within the series.
- ★ The standards for the GS-560 budget analyst series be amended to include the requirement for a bachelor's degree in a financial or related business major.

The above requirements should provide each candidate for such a position with the basic skills needed to perform his/her duties. It would be preferable for these changes to be made by OPM in their X-118 handout. However, if that is not possible, the DOD and Air Force should take whatever steps they have available to them to complete this task. Far too much responsibility lays here to ignore.

Mr Pritchard is Chief, Commercial Services and Materiel Division, Directorate of Accounting & Finance, Space Division, Los Angeles, CA. He holds a bachelor's degree in accounting and an MBA, both from Wright State University. He graduated from PMCS Class 84-B. Prior to his present position, Mr Pritchard was Chief, Local Procurement and Materiel Branch, Commercial Services and Materiel Division, Directorate of Accounting & Finance, Space Division, and worked for AFSA at ASD, Wright-Patterson AFB, OH. Mr Pritchard is Vice President of the Los Angeles Chapter of the ASMC.



1984 Worldwide Accounting and Finance Conference

by Mr Lawrence W. Conrad, Deputy Director of Network Operations (AFAFC)

The 1984 Worldwide Accounting and Finance Conference was held at the Accounting and Finance Center (AFAFC) from 30 October to 2 November 1984. This year's conference, whose theme was *Accounting and Finance—The Future is Now*, was another unqualified success. Major command directors of Accounting and Finance, command senior NCOs, and representatives from other staff agencies discussed many of the issues and challenges facing the accounting and finance network today and the ongoing initiatives to meet these challenges as we move into the future.

Brigadier General Daniel B. Geran, Assistant Comptroller for Accounting and Finance, welcomed conferees and opened the conference by reminding everyone of the excellent reputation Accounting and Finance (A&F) enjoys throughout the Air Force as the number one service organization. He emphasized that the kinds of things we do well in accounting and finance today, we'll continue to do well; but how we do them will change. This will require foresight, a willingness to change, and a commitment to prepare ourselves for the challenges of these changes. After mentioning a few of the initiatives to be discussed, General Geran concluded his opening remarks by stating the theme of the conference would be the future and what we're doing to be ready.

In keeping with this theme, the first presentation to the conference covered planning and the *Comptroller Long Range Objectives Plan and Strategies*. This document, also known as AC-90, gives us a road map and framework for moving forward into the 1990s. It allows us to ensure comptroller systems (A&F, Budget, and Cost and Management Analysis) are developed as a family, provides opportunities to explore organizational changes, provides the basis for recruiting the right kind of people, and helps ensure comptroller people get the training they need to perform effectively in a changing organization using the most current technology. The follow-on *Comptroller Action Plan*, which translates these objectives and strategies into specific tasks, is divided into four chapters, each of which includes several A&F programs and initiatives. These chapters are:

- ★ Information Management Systems
- ★ Personnel
- ★ Training and Education
- ★ Manpower and Organization

In his keynote luncheon address on the first day, Lieutenant General Truman Spangrud, Comptroller of the Air Force, reinforced the conference theme by addressing the AC-90 objectives and strategies. Now that an effective long-range planning process has been started, he indicated the challenge we face is to make sure it's a dynamic process with active participation from all concerned. In the area of information management, General Spangrud emphasized the need for increased automation and for more timely accounting data to make critical management decisions. He applauded the efforts already underway for *AFO of the Future* and the *Command Budget Automated System*. Career development of our people, both military and civilian, is a second area to which he plans to devote considerable attention. On training, he was very enthusiastic over the many initiatives we've worked since last year's conference. Finally, on the subject of manpower and organization, he highlighted the difficulties in getting increased manpower and the need to develop a cadre of financial management generalists, as opposed to specialists in the various comptroller disciplines.

More than thirty different subjects were included on the conference agenda. The more significant ones are highlighted here.

Information Management Systems

The automated systems being developed in the *AFO of the Future* (AFOOF) laboratory represent some of the most exciting work done for the A&F network in years. Prototype systems are already operational in the Lowry and Bolling AFOs. These include Integrated Paying and Collecting, Commissary Accounts Payable, Accounts Receivable for Mobile Home Space Rent and Utilities, Materiel Accounts Payable, and word processing. The prototype systems are working well, and both time and manpower savings are evident. Other systems under development include Commercial Service Accounts Payable and a Travel/Traffic Management Office interface.

Now that the decision has been made to run the AFOOF systems on the **Sperry System 11**, final software testing will take place this fiscal year at Lowry, Bolling, and Kadena. The Sheppard Technical Training Center will also get a System 11 for training purposes. Base-level implementation will begin in FY 1986 and continue through FY 1989. Starting in FY 1987, the JUMPS Data Collection system will be transitioned to the System 11 with Budget and Cost and Management Analysis applications to follow. The end result will be a true Comptroller functional minicomputer, with both internal and external interface capability, that will satisfy many of the AC-90 initiatives.

Transition of our A&F systems to the new **Phase IV** base-level computer at Langley AFB got off to a rocky start, but a lot of progress has been made over the past several months. Each problem identified is being worked by a "tiger team" of some fifty Air Force and contractor personnel. Testing began at a second base (Randolph AFB), and an outside consulting firm was hired to do an independent analysis. The challenge we face in A&F is to develop objective criteria to measure success in converting our existing systems. Once our systems have been converted and are running successfully on the new Phase IV computer, we'll be able to redesign them to achieve the added efficiencies the new hardware will provide.

To take advantage of today's microcomputers—in particular the **Zenith 100** which is now the Air Force stand-alone micro—the Air Force Comptroller set up a small computer focal point within the Directorate of Comptroller Support at AFAFC. Within the A&F network many good Z-100 applications have been developed. Our hats are off to you who participated in these pioneering efforts. Our next step is to develop a tactical plan to take advantage of this software plus what's currently under development—crossfeed it to others so they can benefit too. There's no need to "reinvent the wheel." A good example is automation of the flat rate per diem computations. These Z-100 programs are available to all AFOs and their use is one way to reduce the costs of the flat rate test—something we must do if we're to retain the concept permanently.

Personnel

The project to develop Standard Position Descriptions (SPDs) for civilian employees in base AFOs has, for the most part, been extremely successful. We undertook this project to achieve full recognition of the work required to maintain complex A&F systems, consistency in classifications, and improvement in morale of A&F employees. A total of 17 SPDs and two "guide" position descriptions were approved for AFOs plus two SPDs for the Air Force Reserves. Our latest information shows that these 21 position descriptions were used over 630 times. Although some commands were more successful than others in implementing the SPDs, we'll

Theme: *Accounting and Finance—The Future is Now*

continue to work toward their complete acceptance throughout the A&F network. AFOs can help themselves in this process by being familiar with the organization and distribution of work in every subject matter area, maintaining a dialogue with the Civilian Personnel Office, and keeping the Directorate of Operations at AFAFC informed of any problems so we can help, if appropriate.

Another personnel topic centered around how to best use the knowledge and experience of our chief master sergeants. Specifically, conferees agreed to look at expanding the use of CMSgts as AFOs. Currently, two chiefs hold accounts at Hurlburt Field and Arnold AFS. This subject will be addressed further at the 1985 Comptroller Executive Session.

Conferees were also given information on the Strategic Air Command (SAC) *Road Ranger Program*. Six CMSgts are assigned to regions covering 23 SAC bases and perform staff assistance visits to each of the bases within their regions. The knowledge and experience these individuals can share help make up for the shortage of experienced officer and enlisted personnel.

Training and Education

One of the main concerns addressed at last year's worldwide conference dealt with training and the actions needed to correct existing deficiencies while building a training framework that would consider and be responsive to future requirements. As a result of this concern, a number of meetings and training workshops were held this past year which generated significant and far-reaching results. Although an entire article could be devoted to these training initiatives, these are the important changes:

- ★ Eliminating shreds from the 672X2 AFSC.
- ★ Combining Military Pay and Travel into a single 3-skill level awarding course beginning in October 1985. Similarly, on the accounting side, Commercial Services and Materiel will be taught in a single 3-level course.
- ★ Revising and expanding the 672XX specialty training standards (STS) to improve functional coverage and simplify on-the-job training (OJT) administration.
- ★ Making completion of the "off AFSC" 5-level Career Development Course (CDC) mandatory for awarding the 7-skill level.
- ★ Reducing the 7-level CDC from a nine-volume, 2300-page course to a one- or two-volume course of approximately 500 pages. The course will cover such subjects as Customer Service; Fraud, Waste and Abuse; Contingency Operations; etc., as opposed to more coverage on 5-level tasks.
- ★ Working to make each volume of today's CDC a separate course with a separate end-of-course test.
- ★ Developing a standardized network training directive to cover policies and procedures, training methodologies, and cross-utilization guidance.
- ★ Developing trainer/trainee guides for each task in the STS. These guides will tell the trainees what directive provisions cover the task and tell the trainers how to train.

Manpower and Organization

The funding of manpower requirements in support areas remains a critical issue and it's highly unlikely we'll get the additional authorizations we've already asked for. The fact is we may not need all of them. We're planning and doing things today to lessen our

requirements. Current automation initiatives, such as JUMPS Data Collection and the AFOOF systems, are giving us real workload savings. These efforts, together with others just in the planning stages, will not only lessen our manpower needs but are also leading us to look at new organization structures.

The *Air Force Comptroller Management Engineering Team* (AFCOMPMET) has completed its measurement of base-level workload and productivity enhancements at 27 selected bases. The AFCOMPMET is now in the analysis and computation phase of its study. The end result will be new manpower standards for accounting and finance. Both AFAFC and the major commands will have an opportunity to review and comment on the new standards and must concur with them before they can be implemented. When the new standards are in place we'll know what our real manpower requirements are.

In the meantime, we're moving forward with such projects as modernizing the base-level civilian pay system. Redesign of the current system, to include such enhancements as eliminating punchcards, improving the pay/personnel interface, and automating several labor-intensive manual tasks should be completed by FY 1986. The second phase, to be implemented by FY 1989, is design of a centralized civilian pay system. Preliminary work on this phase is just beginning.

Another organizationally-impacting initiative, which is included in the A&F workload reduction project, involves (at AFAFC) the central production and distribution of military leave and earnings statements, net pay advices, and checks for locally paid members. A test plan will be announced soon.

Similarly, the ongoing revised military leave procedures test has lessened the degree of AFO involvement. Leave transaction volumes have been reduced an average of 40 percent and there has been minimal AFO followup required for lost or late leaves. Pending final test results, worldwide implementation of these revised procedures is planned for March 1985.

Contingency planning is also receiving increased emphasis. The A&F concept of operations, as outlined in *AFR 170-18*, is being updated and validated. Realistic wartime manning requirements are being developed. The survival and recovery of A&F resources, reconstitution of A&F operations, and capability to provide essential A&F support during emergency conditions are real concerns. Their resolution will ultimately have an impact on both our manpower and organizational structure.

Conclusion

As indicated by the theme for this year's Worldwide Accounting and Finance Conference, we believe the future starts today. We're entering a new era in accounting and finance. It will affect all of us and we're all key players. After spending three highly-productive days discussing the various initiatives on the conference agenda, the conferees seemed to agree that when tomorrow comes, we'll have the needed systems ready and our people prepared to use them.



NOTES FROM THE:

Directorate of Budget

by Maj Gen C.E. Watts, III—Director of Budget

Beginning Year End

Congress and the press had a field day with year-end spending by the Department of Defense at the end of FY 83. Newspapers delighted in headlines, such as *Defense Department Goes on 11th Hour Shopping Spree* and *Defense Dumps Billions on Last Day*. Accounts of sole-source contracts, construction contracts, and multi-million dollar weapon system contracts were cited as being awarded at the last minute to avoid losing \$4.2 billion. This, of course, generated a flurry of letters and telephone calls from the Hill regarding specific programs and DOD (and in turn Air Force) spending in general. The Air Force portion of the \$4.2 billion was \$1.7 billion. A subsequent investigation of DOD year-end spending practices by the Department of Defense Inspector General (DOD IG) found the picture not nearly so grim as depicted. The DOD IG review of a sample of \$1.2 billion in Air Force contracts at six locations found that only 2.5% of these funds would have expired. However, the damage was already done and the public was left with the impression of faulty funds management.

The story was different at the end of FY 84. The articles were fewer, the headlines were smaller and the Hill was silent—well, maybe not silent but at least the questions weren't about year-end spending. However, there was a story to be told—not about large contracts awarded at the last minute or dumping billions to avoid losing funds—but about hard work, planning, and cooperation which avoided even the appearance of wasteful year-end spending.

Even though the DOD IG did not find us wasteful in handling year-end spending activities at the end of FY 83, they did provide some useful recommendations regarding:

- ★ Validity of Requirements
- ★ Bona Fide Need
- ★ Expense/Investment Determinations
- ★ Responsibility for Controlling Year-End Contracting

Beginning early in FY 84 and continuing on through the end of September 1984, many initiatives were undertaken at HQ USAF, MAJCOMs and at base level to aid in controlling year-end spending and reduce even further the small percentage of expiring funds on contracts awarded at year end. The effort was spearheaded by the Comptroller of the Air Force at a meeting held with representatives from the offices of Public Affairs, Legislative Liaison and the directorates of Research and Development, and Logistics. A cooperative strategy was devised which emphasized the need for early procurement planning and would reduce the number of contracts awarded late in the fiscal year. It was also clear the format for reporting contract awards to the media needed revision so the amount of expiring funds were specifically identified.

The plan was put into effect by the Vice Chief of Staff in a letter to all commanders directing a "lessons learned" approach that would include:

- ★ Early identification of requirements to contracting offices.
- ★ Early design of facility projects that could be awarded prior to year end.
- ★ Effective use of statutory authority allowing award of 12-month contracts at any time during the fiscal year.
- ★ Establishing goals for awarding contracts prior to 1 September.
- ★ Earlier determination and public announcement of intent to award contracts for annual recurring requirements citing the future year's funds.
- ★ Delaying until after 1 October contract awards citing non-expiring appropriations.

Commanders were also reminded of the provisions of PL 98-72 which required announcement in the *Commerce Business Daily* of proposed procurement actions and the subsequent 45–60 day waiting period prior to awarding contracts. A summary of command actions planned and taken to control year-end spending was also solicited.

While the commands were busy awarding contracts, planning facility projects, and identifying contracts which could be awarded after 1 October, the headquarters budget analysts monitored outlay performance, ensured funds were released as soon as available, and provided frequent status reports to the highest Air Force and DOD levels on year-end spending activities. Press release procedures were revised to separately identify the expiring portion of funds obligated; guidance was issued on application of the new *bona fide* need criteria; budget analysts coordinated on all contract award notifications; and press releases were made daily during the last week of the fiscal year.

The end result of all these efforts was contract awards totaling \$1.1 billion for DOD and \$151 million for the Air Force (only \$63 million of which was expiring) on 28 September 1984. Listed below are some of the actions taken by commanders to control year-end spending in FY 84:

- ★ O&M contracts awarded early.
- ★ Contracts with options awarded prior to September or after 1 October.
- ★ Command-level monitoring of contracts above established thresholds.
- ★ Commander briefings on outlay performance.
- ★ Special emphasis on PL 98-72.
- ★ Preplanning and design of construction contracts.
- ★ Staff assistance visits and resource management training stressed year-end spending.
- ★ Contracting actions initiated prior to receipt of funds where permitted by governing directives.

We should begin FY 85 with year-end spending and outlay performance in mind. Our goal should be to reduce year-end spending even further by building on our "lessons learned" in FY 83 and FY 84.



NOTES FROM THE:

Assistant Comptroller for Accounting & Finance

by Brig General Daniel B. Geran

FY 84 Accounting and Finance Awards Program. The Ramstein AFO has been named the *FY 84 Accounting and Finance Office of the Year*. Awards for *outstanding overall performance* went to: Barksdale, Clark, Hurlburt Field, Keesler, Lackland, Maxwell, McClellan, Seymour-Johnson, USAF Academy, and Whiteman Accounting and Finance Offices. Additionally, 14 AFOs received *meritorious service* plaques. These AFOs were: Alconbury, Aviano, Bergstrom, Camp New Amsterdam, Dobbins, Edwards, Eglin, Ellsworth, Elmendorf, Griffiss, Hahn, Kadena, Norton and Yakota.

Under the *Special Acts and Services Awards Program*, Bolling, Charleston, Kirtland, Langley, and Pope AFBs were recognized for making *outstanding contributions* to the accounting and finance network in FY 84. Eielson, Fairchild, and Kelly AFBs, as well as RAF Greenham Common, Otis Air National Guard Base, and the Headquarters Space Command Directorate of Accounting and Finance were recognized for making *significant contributions* to the accounting and finance network.

Plaques were presented to the Directors of Accounting and Finance at the worldwide conference which was held at AFAFC during the week of 29 October 1984.

Credit Cards for Frequent Travelers. The Air Force plans to test Citicorp Diners Club travel/credit cards for frequent travelers. The test will be conducted at several locations beginning in the near future. The main objective of the test is to reduce the number and amount of travel advances, reduce AFO cash-on-hand balances, and provide extra conveniences and services to our travelers.

AFO of the Future. The Sperry System 11 minicomputer, installed at AFAFC last summer, is performing very well. We are well on our way toward rehosting the existing application software and bringing up additional applications. Hardware will be delivered to Lowry AFB, Bolling AFB, Sheppard Technical Training Center, and Kadena AB beginning next month. Final testing of the total system will be completed by September 1985, with Air Force-wide installation to begin in October 1985. We are working with the MAJCOMs to get sites prepared as early as possible.

The initial configuration will provide word processing, electronic spreadsheets, graphics, and electronic mail to *all* base-level Comptroller activities. Six accounting and finance application software packages will be fielded initially. Follow-on applications will include some requirements of Budget and Cost and Management Analysis, as well as additional accounting and finance systems.

FY 85 Internal Control Review Program. Our goal for accounting and finance this fiscal year is to ensure the resources devoted to the internal control process are used effectively and efficiently. This started with a vulnerability assessment of each major function in the seven subject matter areas. Subsequently, AFAFC and major

command representatives developed plans for appropriate actions. The primary role of the accounting and finance offices is to increase and improve monitoring procedures; specifically, to analyze and evaluate the general control environment of the total office operation and each subject matter area and do compliance-type examinations in ten functional areas tasked by the major commands. Detailed instructions were distributed to the major commands in September 1984. Additional instructions covering specific examination plans and techniques are being developed by AFAFC/AJQA. These will be published as Quality Assurance Bulletins and distributed prior to the quarter the examination is to be performed.

Revision of AFR 177-16, Administrative Control of Appropriations. A revision of AFR 177-16 will be distributed to the field soon. This revision updates statutory references applicable to violations of fund control (formerly *Section 3679* of the Revised Statutes) and implements **DOD Directive 7200.1** issued 7 May 1984. The regulation includes a new section which details the responsibilities for fund control at all levels within the Air Force. It establishes specific timeframes for the progress of investigations of violations to meet the one year reporting deadline imposed by DOD and implements the DOD requirement for an interim report, if the formal report of violation cannot be made within one year. It also provides additional guidance on the conduct of investigations and the information to be obtained in the investigative process. This revision has a new paragraph dealing with statutory and regulatory limits which do not appear on funding documents but are addressed in the regulations affecting the activities which will incur the related obligations. The main purpose of the new AFR 177-16 is to reduce the potential for violations by alerting Air Force members and employees to the rules that apply to Air Force funds and by clearly defining the responsibilities of individuals at various levels in the Air Force fund control process.

Data Processing Enhancements at AFAFC. This year the AFAFC completed several major efforts to replace its aging computer system, operating system, and *Direct Access Storage Device (DASD)* subsystem. In July 1983, we awarded a contract for three AMDAHL IBM compatible computers. We installed the AMDAHL 5850 and 5860 in October and November 1983, and the AMDAHL 5870 in October 1984. We upgraded the AMDAHL 5850 to a 5860 in December. These three computers give AFAFC more than four times the computer power than its former configuration. With the computer upgrade, our current operating system became inadequate, which we are also upgrading.

With some additional enhancements for teleprocessing software, acquisition of a fourth-generation language, and extensions to the data base management system, we hope to achieve a very modern ADP configuration to handle our ever-expanding needs and serve our customers better.



NOTES FROM THE:

Director of Cost & Management Analysis

by Col Jeffery D. Kahla

Miniconference. A September 1984 meeting with senior command people provided a series of open and frank discussions to define our future direction. The foundation of our efforts will be understanding what makes our outstanding offices tick, so we can build many more excellent field organizations. The most common characteristic of the highly successful office is a good *Commanders' Management System (CMS)* which provides timely analysis of important issues. We will stress CMS along with strong programs for management assistance services and cost/economic analysis. Other important initiatives will be increased cost research, better definition of requirements to enter the career field, and additional training for cost estimation of major weapon systems. Overall the miniconference showed we have the leadership necessary to implement a strong ACM program at all levels.

FY 85 USAF Cost and Planning Factors (AFR 173-13). We recently published a version of AFR 173-13 with several new features. The Cost Oriented Resource Estimating Model (**CORE**) has been modified to capture mission qualification training costs as an acquisition and training cost, and a new table of training costs has been included to support the model change. Another significant change is the inclusion of a new Strategic Missile Cost Model (**STRAMIS**) which includes cost factors for the **Minuteman** missile system.

Euro-NATO Jet Pilot Training Program (ENJJPT). The ENJJPT program is a multi-national undergraduate pilot training and pilot instructor training program which began 1 October 1981 at Sheppard AFB, Texas. The program objective is to train pilots while reducing costs through joint training and improved standardization. Costs are proportionately shared by the twelve participating nations, based on their students and flying hours. During FY 1984 ENJJPT produced 229

new pilots (118 U.S. and 111 foreign).

Defense Acquisition Executive Summary (DAES). In addition to the heavy workload producing 37 *Selected Acquisition Reports (SARs)* and *Unit Cost Reports (UCRs)*, we have a new reporting requirement—the *Defense Executive Summary*. DAES provides the OASD(C) with cost, performance, and schedule information for major weapon systems. It includes the program manager's assessment of program characteristics, contract performance information, and analysis of the earned value concept in the total program.

Foreign Military Sales Management Information System (MIS). An FMS Management Information System is being developed to provide Foreign Military Sales case managers with the logistics and financial information they need. The conceptual design contract starting 1 January 1985 has been approved by both the Defense Security Assistance Agency and the Air Force FMS Improvement Program Steering Group.

OMB Circular A-76, Independent Review Procedures. In November 1984, HQ ATC/AC hosted a MAJCOM workshop on A-76 Independent Review Procedures. The conference addressed the new policy of MAJCOM reviews for contracting-out studies involving more than twenty work-years. We expect to publish a revision of the *Independent Review Guide* as a result of the conference.

Independent Cost Analysis (ICAs). There are presently thirteen ICAs in progress, the majority of which are scheduled for completion by May 1985. In addition to supporting AFSARC and DSARC milestone decisions, ten of the ICAs also support the DOD *Budget to Most Likely Cost* initiative.



NOTES FROM THE:

Comptroller Information Management Office

by Col John L. Tracy

CIMO Status Report. Since the first CIMO Workshop in July 1984, the CIMO has made a number of strides in developing the office. The first of these is the establishment of permanent office space. When visiting the Pentagon, you can now visit the CIMO in room 4E-119. With this comes the ability to have phone numbers unique to CIMO. For those of you who have not already discovered, we can be reached at **AV 224-4180**. This information is provided for your use so please don't let it go unused—especially when the answer to your question or the input of a concern is a phone call away.

Comptroller Office Automation Network (COAN). The increased use of automation in the day-to-day activities of the Comptroller directorates and the emergence of several new Air Force-wide Comptroller initiatives have resulted in the creation of the Comptroller Office Automation Network (COAN). The original objective of this project was to provide office automation and data processing capabilities throughout the Comptroller deputation, thus reducing the flow of paperwork and increasing the productivity of comptroller personnel. The system was originally designed to be used only within HQ USAF. However, a need was soon recognized to provide a dial-in capability to MAJCOMs, SOAs, and other organizations serving the Comptroller.

A prototype system was installed in AC during FY 1983 which consisted of four minicomputers, terminals, and printers. The prototype was considered a huge success and as a result of this success, other efforts were undertaken to enhance the utility of the system even further. Interfaces were established to allow **Z100s** to connect to the system and an online organizational information index was developed allowing the usefulness of the system to the MAJCOMs to grow dramatically. Thus, a simple office automation network quickly developed a new direction and became a major information source for comptroller personnel at HQ USAF, MAJCOMS, and SOAs.

Four new minicomputers were recently delivered and are now being configured into the network. This hardware will double the processing capacity available and will greatly improve the access to the system. Access lines for the organizations dialing in have more than quadrupled. We are currently assessing the feasibility of placing additional information on the COAN and new software releases are being developed which will provide even greater system capabilities in the future.

Comptroller Small Computer Focal Point (SCFP). The Comptroller Small Computer Focal Point was established as a result of a recommendation made in the *Base Level Comptroller Improvement Program (BLCIP)* final test report dated, 26 October 1982. The BLCIP test documented that small computers could be effectively used by the Comptroller community and provided information on steps necessary to acquire and utilize small

computers. On 1 November 1982, the Comptroller SCFP was established in AFAFC/CWX. After activation of the CIMO, the SCFP was realigned into AFAFC/CWI to better support taskings initiated by the CIMO. The SCFP provides the following functions:

- ★ A small computer advisory service for Comptroller organizations.
- ★ A small computer software assistance service, including the publication of a catalog of available software programs.
- ★ Assistance in rehosting software for common applications from one computer to another.
- ★ Guidelines in developing small computer software documentation to be followed by MAJCOMs.
- ★ Coordination of standard systems requirements with DSDO/AC.
- ★ Coordination with the Air Staff functional offices on small computer issues and programs associated with their area of responsibility.

In summary, the key role of the Comptroller SCFP is to serve as the Comptroller small computer functional expert. The SCFP interacts with the AFSCOASO, MAJCOM small computer technical centers (SCTCs), the Comptroller SCFPs established in each of the MAJCOM/SOAs. A newsletter (*Tidbits*) is produced periodically to keep functional small computer users informed of important developments affecting the Comptroller community. The SCFP is Ms Penny Vincent AFAFC/CWI, AUTOVON 926-2191.

CIMO Task Force 87. At the time of this writing, plans are in the works for the first CIMO POM exercise task force activity. In early October 1984 a request was issued to all MAJCOMs to provide nominees for the early December 1984 Task Force meetings at the Pentagon. On the agenda for this activity are the following items:

- ★ Review of the MAJCOM/SOA/DRU CIMO inputs submitted at the CIMO Workshop.
- ★ Test initiatives against the Strawman Comptroller architecture.
- ★ Determine the command status (priority & funding).
- ★ Review initiative status with Air Staff action officers.
- ★ Rank initiatives by command priority, Air Staff priority, and AF/AC priority.
- ★ Develop a Comptroller Information Management Initiatives Priority Listing Report.

The product of this activity will be submitted to the AC Master Planning Board for use in the decision process. In addition, the HQ Comptroller listing will also be used by the AC member of the Air Staff Panel structure in deliberations during the POM 87 exercise process. This initial activity will form the basis for the CIMO resource management role in the future. As of this writing six MAJCOM representatives will participate along with the CIMO team in this process.



NOTES FROM:

The Auditor General

by J.H. Stolarow

DOD-Wide Audits

"DOD-wide audit" is rapidly becoming a common term. In 1982 the DOD Inspector General (IG) proposed that the service audit agencies use a jointly developed audit program to perform reviews and then present the results collectively. The DOD Inspector General as project manager has overall responsibility to summarize and report the results to the Secretary of Defense.

An important aspect of a DOD-wide audit is that it provides the Secretary of Defense with a DOD-wide assessment of a functional area while providing each individual service a detailed assessment of the same subject. The first major DOD-wide audit to be completed was a review of the *Federal Employees Compensation Act*. Since that time a number of topics have been approved for review by the DOD Audit Chiefs:

- ★ Medical Treatment Centers
- ★ Inventory Adjustments
- ★ Procurement of Spare Parts
- ★ Cash Management
- ★ National Guard Aviation

The life cycle of a DOD-wide audit is somewhat different than Air Force internally generated audits. Specifically, the cycle begins when the call for DOD-wide audit candidates is made to each service audit organization in June.

This call for subjects is followed by a DOD-wide *Audit Planning Panel* which meets annually during July/August to review proposed topics and determine which candidates will be recommended as DOD-wide audits. The panel includes members from the Air Force Audit Agency, Office of the Assistant Inspector General for Auditing, Naval Audit Service, and the Army Audit Agency. At the July 1984 DOD-Wide Audit Planning Panel Meeting, a total of nine subjects were selected

for further research by the service audit agencies as possible DOD-wide audits in FY 1986.

Finally, in October/November the DOD Audit Chiefs acted on the recommendation made by the Planning Panel and selected the next fiscal year's DOD-wide audits.

During FY 1985 the Air Force Audit Agency will participate in five DOD-wide audits:

- ★ Nuclear, Biological, and Chemical Collective Protection
- ★ Management of the Reserve Officer Training Corps Programs
- ★ Facilities Support for Force Modernization
- ★ Automated Combat Service Support Functions
- ★ Support for Tactical Software

After the topics for FY 1986 were selected, each service's audit organization was tasked to review the topics from that service's perspective and to develop a detailed audit approach within the DOD-wide objectives.

Audit Service for Installation Commanders

In an effort to provide more responsive audit service to installation level managers, the Air Force Audit Agency (AFAA) has opened four additional field offices in the past year. New audit offices are now operating at Wurtsmith AFB MI, RAF Greenham Common UK, Misawa AB Japan, and RAF Bentwaters UK. The *Commanders Audit Program*, which provides confidential audits tailored to the concerns of local commanders, is also receiving increased emphasis—over 60,000 hours of audit time in FY 1984 alone.



NOTES FROM THE:

Comptroller Plans Group

by Col C. Wayne Pedersen

1984 Accomplishments

I am extremely pleased as to the amount of work that was accomplished in 1984 by the Comptroller planning functions throughout the Air Force. Through planning conferences, working group meetings, and outstanding coordination between the headquarters planning functions and those of the major air commands and functional directorates, significant actions were completed. It started with the publication of the *Comptroller Objectives Plan and Strategies* in February 1984 and the supporting action plan in August. These two plans carry considerable importance in moving the Comptroller forward to meet the challenges of the future. From August through November 1984, the commands and functional directorates did much in developing their programs to support the action plan. We held the first Comptroller Plans Conference, which brought understanding to all participants as to what is required in the plans area. A *Wartime Planning Conference* was also held which resulted in a Comptroller concept of operations to support wartime operations that was provided the commands in October. At the beginning of the year very few of the commands had a formal organization performing plans functions. At the end of the year every MAJCOM had a formal organization. This kind of support from the MAJCOMs is greatly appreciated and says much for the importance of planning for the future. The plans functions throughout the Air Force were formally recognized with the publication of all its offices in the October issue of *The Air Force Comptroller*. Thank you for a great year and I am looking forward to working with all in meeting the challenges for 1985.

Comptroller Objectives and Strategies

We have just completed the first planning cycle and it is now time to start the cycle again with a good, hard look at the *Comptroller Objectives Plan and Strategies*. These objectives and strategies cannot remain stagnate. They must reflect changing times, technology, and management. Therefore, we must continue to review the direction the Comptroller is taking for the future. In an effort to do this, we have established procedures to exchange ideas with the Army, Navy, Marine Corps, and the American Society of Military Comptrollers. We have asked the Professional Military Comptroller School to encourage their students to write their "idea papers" on objectives or strategies; or if not directly addressing them, relate their "idea papers" to the objectives and strategies. We have placed a requirement

for research on our objectives and strategies in the Air University *Compendium of Research Ideas* and through this magazine we have encouraged everyone in the Comptroller family to submit ideas for consideration. In addition, the MAJCOM/SOAs have been asked by the Comptroller of the Air Force to make objectives and strategies an agenda item on all their command-wide conferences, both for Comptroller and functional directorates. All plans personnel ought to be on a continuous search for improving our *Long Range Plan* and should submit any ideas, as they come along, for consideration by the Master Planning Board.

Advanced Academic Degree Requirements

A *Comptroller Education Requirements Review Board* met in September which looked at all the *Advanced Academic Degree* requirements for comptrollership. Based upon this review, we made some changes to the criteria and justification required to establish an Advanced Academic Degree position. In addition, the decision was made to ask for an increase from our current ceiling of 300 positions to 380 authorized positions. This requirement was submitted to HQ USAF/MPPE for consideration. Next year's annual review of these positions will require a resubmit of the AF Form 1779, using the new criteria and justification ground rules. You will hear more about this requirement.

Wartime Concept of Operations

Based on the Wartime Planning Conference and coordination with the major air commands, a concept of operations to meet wartime situations was published in October 1984. Prior to publication of this concept each major air command developed their manpower requirements to support operations plans on an individual basis without consideration to other major air command Comptroller organization planning. This meant the MAJCOM supporting plans contained duplication of effort, shortages of manpower that had not been sourced from other commands and different ways of supporting like situations. The concept of operations that has been published is an attempt to get all Comptroller organizations of all MAJCOMs to move in the same direction, coordinating and complementing each in supporting Air Force operational plans. Much needs to be done in this area to meet future contingencies. What makes this a big challenge is that most of us do not fully understand all there is to know about wartime planning with its new terminology and sophistication. Through conferences and time we hope to overcome these obstacles.



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell

1984 Senior NCO Comptroller Conference

The 1984 Senior NCO (SNOC) Comptroller Conference was held at the Pentagon to give MAJCOM/SOA representatives the opportunity to exchange ideas with the Air Staff and work agenda issues.

Conference Results

The first day activities were devoted to Air Staff/MAJCOMs current status/future objectives briefings. The major portion of the second day was devoted to workshops. Conference results, plus action items that need to be worked in the following months are as follows:

ACCOMPLISHMENTS

1. Attendees drafted a new *Comptroller Enlisted Guide* to be released to the field in the January-March 1985 timeframe.
2. Prepared a draft demographic format by which AFMPC can assist us in looking at the present force—and hopefully project our requirement for the future.
3. ATC/AFAFC conducted a very beneficial cross-talk on training status, i.e., curriculum, CDCs, OJT and cross-utilization.

ACTION ITEMS (Some are being staffed at this time; others are to be resolved this year.)

1. Evaluate the Comptroller's *Enlisted Accessions Programs* to prepare us for today's environment and also meet AC 90 objectives.

2. Evaluate the need to form a panel of MAJCOM SNCOs or AFAFC SNCOs to allocate future CJR programs. (Note: FY 85 CJRs are unconstrained.)
3. Study the issue of cross-training into the accounting and finance/budget disciplines would require a base level interview by a comptroller resource which would insure knowledgeable acceptable personnel are being brought on-board.
4. Officially request a comptroller resource being a board member on the SMS/CMS selection boards at least on a rotation basis.
5. Implement a nine month extension rule on acceptance of a CJR.
6. Solicit MP support to require one-year on station for overseas returnees or discharge at port.
7. Request the MAJCOM SNCOs to evaluate CSOC and present CMD views on developing a mini-PMCS for SNCOs.

Summary

The conference was very interesting and informative; however, command lines surfaced very quickly on discussion items. If you are at a headquarters or base-level position and want to voice your opinion on the action items or anything else in the world of comptrollership—call your command representatives and provide them with comments. My concern is that hopefully the Comptroller news network is working.



Conference attendees are shown from left to right. Seated: CMS Levesque, AFSC; CMS Hanlon, ATC; CMS Thompson, AFAFC; CMS Sewell; CMS Barnes, Korea; CMS Lucero, AAC; CMS Baschiera, PACAF. Standing: CMS Hostetter, AFCC; SMS Walter, USAFA; MSgt Bechthold, SPACECMD; CMS DaSilva, AFOTEC; CMS Archambault, AU; CMS White, SAC; CMS Murphy, Schoolhouse; SMS Rhodes, AFLC; SMS Pauley, 9AF; CMS Magnotta, TAC; CMS Tell, ESC; SMS Smith, MAC; CMS Baldwin, Hurlburt; CMS Ketch, USAFE.



Comptroller Civilian Career Management Program

by Mr Edward Williams

The CCCMP continues to grow! Recently, we implemented a new *Intern Recruitment Program (PALACE ACQUIRE)* which seeks out a select number of highly qualified and motivated college graduates. In addition, we finalized the 1984 *CCCMP Career Guide* and issued individual copies to all program registrants. The guide provides a useful tool for fostering career enhancement.

The 1984 *CCCMP Interview Cycle* has been recently completed. The importance of interviewing cannot be stressed too much, for the interview score still represents 50 percent of the *Total Person Score (TPS)*. It is the TPS which determines an individual's competitive ranking for position vacancies and training opportunities managed by the career program.

Through articles like this, we will continue to share with the Comptroller community the latest career program happenings and include information on various subjects we feel will be of interest to you. These articles are for your benefit and we try to accommodate the majority of our readers. But, if you have any suggestions for improving the format or content (or would like to see an article on a particular topic), please let us know.

Career Intern Program. During October 1984, a new centrally-managed *Intern Recruitment Program* for professional skills was implemented. The program is known as **PALACE ACQUIRE**. The purpose of this program is to hire and train a select number of highly motivated college graduates in various fields. The Office of Civilian Personnel Operations (OCPO) is responsible for managing the salaries, per diem, travel, and PCS funding for the program.

Initially, the Air Force received 178 intern spaces to be allocated among the 15 career programs. The CCCMP received 30 of these spaces. The interns will be recruited at the GS-5 and GS-7 grade levels and enter a two- or three-year training program which will take them to the GS-9 or GS-11 grade level. Further progression will depend on individual performance. After completion of their training, the interns will be available for worldwide reassignment and/or promotion.

The CCCMP requested Comptroller organizations throughout the Air Force to submit their proposals for intern spaces. Interest was high; 105 proposals were received. The proposals were evaluated and ranked by the CCCMP *Training and Development Panel*, based on the proposed work experience and multiple discipline training plans. Accordingly, the 30 intern spaces were allocated as follows: Accounting—6, Auditing—1, Cost Analysis—11, Financial Management—4, and Budgeting—8.

Individuals seeking the accounting and auditing positions will be recruited from the existing **OPM Standing Register, Announcement No. 425**, on a competitive basis. However, individuals seeking the cost analysis, financial management, and budgeting positions will be recruited externally (i.e., from the college campuses). Recruitment for these spaces began with the mailing of **Recruiting Bulletin No. B-84-1** to approximately 155 colleges and universities. Individuals will be non-competitively selected for these positions under the provisions of **5 CFR 2B.3202(1), Schedule B, Excepted Service Appointments**. This means that progression beyond the GS-7 grade level and conversion of "Competitive Service" requires competition through the OPM system. At the appropriate time, Schedule B selectees will be assisted in applying for competitive status under an OPM announcement.

It is anticipated that the first interns under **PALACE ACQUIRE** will be brought on-board in early 1985. We anticipate this program will be a continuing Air Force effort and the CCCMP will be allocated additional intern spaces in the future.

Career Guide. By now each program registrant should have a copy of the *CCCMP Career Guide*. The guide acquaints registrants with the career program, identifies the six managerial and executive competencies used to assess individual capabilities and training needs, and assists registrants to chart a logical path to top functional positions.

Planning a successful career requires development of both short- and long-term goals. Goals should address education, training, and developmental assignments. *Master Development Plans* have been included for this purpose and specify "professional development objectives" for each phase of a career.

Used properly, the guide should foster career enhancement and make attainment of employees goals a reality. However, it must be realized that it is the *employee's responsibility* to aggressively pursue career opportunities when they exist. The work force structure (position data and demographic statistics) provided in the career guide will enable employees to realistically estimate current and future career opportunities within the Comptroller functional areas.

This information, coupled with the Master Development Plan, should enable all program registrants to develop a realistic *Individual Development Plan*. The plan, if conscientiously pursued, should result in the attainment of the individual goals and objectives established. When this occurs, both the individual and the Air Force will benefit.

If you are a program registrant and have not received a copy of the *CCCMP Career Guide*, please contact:

OCPO/MPKCA
Randolph AFB TX 78150-6421
AUTOVON 487-6177/2051/6450.

Comptroller Note: Mrs Carodean V. McDowell, who was the Headquarters USAF Comptroller project officer for the CCCMP during its initial inception and for the last two and one-half years the Program Manager at OCPO, will retire on 3 January 1985. We wish her good luck and will miss her expertise and dedication to the Comptroller people, management and mission.



NOTES FROM THE:

Air Force Comptroller Management Engineering Team

LTC (S) R.L. Chenette—Commander

Air Force Comptroller Manpower Resources *You and Your Manpower*

by Capt Tim Bridge

Do you understand where your manpower comes from? We are all aware that manpower levels are ultimately set by OSD, OMB and Congress when they approve the budget. But do you know how the requirements submitted to these agencies are determined? More importantly, are you familiar with the role you play in that process? This article is dedicated to explaining the *Functional Review Process*, Air Force's management tool for determining manpower requirements, and your role in that process.

During this period of force modernization in which the Air Force must look internally for resources to satisfy new requirements, the functional review program is one of the most promising tools we have to combat the manpower shortages we face today. The functional review program is designed to develop manpower standards based on the most efficient methods of operation. Your role in Functional Reviews is significant. With the incorporation of functional reviews into the Air Force Management Engineering Program, both the management engineering community and the functional communities assumed some new responsibilities. These new taskings result in increased, shared responsibility for determining your manpower requirements. The most evident of these new responsibilities is the Functional Review Workshop. This is probably the single most important element of the review process as this is where you, as Comptroller functional experts, in concert with management engineers, perform an indepth analysis of the functional area under study. During these workshops, you provide the technical expertise while the management engineers act as the catalyst; together, we develop a *Performance Requirements Summary (PRS)*, a *Quality Assurance Plan (QAP)*, and identify efficiencies to enhance work center operations. The PRS is extremely important as it describes the standards of performance for the services to be performed and is the basis for developing a work center description which will be used for work measurement.

Work measurement is performed by a representative

sample of Air Force-wide locations which provides another chance to get you involved in the process. On a day when you can probably least afford the time, a management engineering technician may turn up at your door to measure the work in your area. Take the time—the data that the technician collects will be used along with the data from other locations to develop the final manpower standard. Whatever measurement approach is used, your participation and cooperation is vital in assuring accurate and complete measurement of the required work, as well as collection of historical workload data and work unit counts during the measurement period.

Once the data is collected and a manpower equation is developed, we still do not have the final standard. The enhancements which were identified during the workshop and measured during the work measurement must still be incorporated. Enhancements provide still more opportunities for you to enter the manpower process. As a member of a workshop, you may have been responsible for developing and defining enhancements. While as a member of a MAJCOM/SOA staff, your involvement may be to review and evaluate the enhancements before they are measured by those of you at base level who were part of the measurement, and again after the measurement has been completed, to review and evaluate the impact. Once the enhancements are approved by guess who, that's right you, they are incorporated into a final manpower standard.

As you read this article, you probably developed a critique in your own mind as to its effectiveness and that critique probably includes overuse of the words "you" and "your." The fact of the matter is that **you** play a vital role in determination of **your** manpower standards and although the ultimate responsibility for development of the standard rests with the management engineers, it is **your** responsibility to see we have the right information to do the job. When it comes to determining your manpower requirements we are on the same team—the Air Force Team.



NOTES FROM THE:

Data Systems Design Office

by Col Charles K. Crawford

As most of you know, the last decade plus I've been involved principally in the program budget business of the Air Force. Consequently, management of a large and technically staffed organization shouldn't present an inordinate degree of challenge, rather it would simply be an ample degree of job diversity, interest, and overall, a satisfying experience. Wrong! What I've observed in the past six months is that the Directorate of Comptroller Systems exists in an environment characterized by multiple direction of workload tasking, an ever-increasing need for more efficient and usable systems, and perhaps most important, constantly reacts to the daily pressures which come from being the critical link that assures success or failure of operating systems in the field.

The pace of such an environment has quickened even more as several Air Force-wide initiatives become closer to reality. Examples are the intensified efforts to keep **Phase IV** implementation and conversion on track, insure system performance is meeting user needs, and the requirement to develop a plan for and transition all systems consistent with the *Worldwide Key punch Replacement Program*. Additionally, several functional area projects are underway, i.e., *Command Budget Automation*, *Automated Commissary Accounting*, and *Air Force Civilian Pay System Redesign* which have or are fast becoming, principle drivers of the in-house workload. One problem noted is an increasing mismatch of workload and resources if we are to meet established or projected milestones on the total inventory of ongoing projects. Consequently, we are looking to various alternatives to accommodate this increasing workload. Some degree of success has occurred by obtaining contract personnel to perform maintenance and support of existing systems, and we are also working to obtain additional in-house personnel under the auspices of additive term employment positions.

As in the past few months, we'll continue to be in touch with the MAJCOM comptroller focal points to keep you abreast of status on projects and issues affecting your operation. Additionally, I plan to use this media as a means to keep you in the loop on our activities. We welcome your inputs and suggestions of how we can assist you and your staffs, and extend an invitation for you to drop by for a visit when you're in the Maxwell/Gunter area.

Current Projects/Activities

Civilian Pay Redesign: Redesign of the Civilian Pay System, recognized as a need since 1976, has begun. It will be an on-line system for updates and retrievals, and a batch process for computing pay and generating necessary reports. An additional requirement is the elimination of time and attendance cards. We are presently working on design concepts in three areas. The first is research into the most efficient way to establish the on-line data base. Access to the data base will be through the **Sperry 1100** data base

management system. The second area is in establishing an interface system with the Personnel System. The Personnel System will prepare data for the Pay System, and the Pay System will feed hours and days worked on selected employees to the Personnel System. This office is working closely with the Accounting and Finance Center and the Office of Civilian Personnel Operations to insure all data requirements have been defined. The third area is in the direction of evaluating source data collection techniques of time and attendance (T&A) data. The current method utilizes cards for this purpose. Several options offer direct and efficient methods; however, a solution has not yet been finalized.


Automated Travel Record/Accounting System (ATRAS):

Several enhancements to ATRAS have been agreed upon between AFAFC/XSPB and the DSDO/ACF. These include changes to the ATRAS end-of-day management products making them more useful to the technicians and provide the data the network would like to have on them. In addition, changes will provide system users with the capability to identify record activity so inactive records can be researched for possible removal from the on-line files. Also, modification of the processing procedures of **DD Form 139** collections are involved. Some of the benefits expected are the usability of the end-of-day management listings when technicians are performing required follow-up and reconciliation of open outstanding items. There will be a reduction in the amount of time needed when researching and processing transactions while reducing the number of transactions required in maintaining the integrity of the data base. These enhancements will be ready for worldwide release by the end of March 1985.

Command Budget Automated System (CBAS):

Increment I site testing at AFCC, AFLC, AFSC, MAC and the Airlift Communications Squadron began 15 October 1984. Worldwide implementation for Increment I (on-line funds control and history retrievals) is scheduled for December 1984 thru May 1985 by DSDO and AFAFC/CW personnel.

Medical Readiness Assemblage Materiel System (MEDRAMS)

is being developed to support management of medical materiel at prepositioned hospital assemblages in remote locations in USAFE and PACAF. The development of the accounting and finance (A&F) portion of MEDRAMS is in full swing. In order to minimize impact on the user, three new programs are being written to process MEDRAMS transactions with the remainder of the programs from the existing *Medical Materiel Accounting System (MMAS)* being used to provide A&F support for MEDRAMS. MEDRAMS is being developed to process on the **Sperry 1100** computer and the A&F portion is currently scheduled for environmental system testing at Upper Heyford in April 1985. 



NOTES FROM THE:

Comptroller Assignments Team

by Lt Col Ron Baldassari

We often receive questions concerning career broadening opportunities outside the comptroller career field. Some of the most common are:

- What is a good career broadening assignment?
- How long is the tour of duty?
- What are the criteria for acceptance?
- Having completed a career broadening assignment, can I get back into my primary comptroller AFSC?

Hopefully, this article will help clarify these, and other questions. It discusses the most available career broadening assignments—special duty assignments, and the operations career area.

Special Duty Assignments: Special duty assignments offer qualified officers the opportunity of serving in unique and challenging positions normally not available to most individuals in the course of their Air Force careers. A special duty assignment (SDA) is a specific type of duty for which you may volunteer. Although the number of positions are limited within special duty activities, there is always a continuing need to fill recurring vacancies and additional requirements. Volunteers ordinarily have priority in being selected; however, other qualified officers who have not applied for a special duty assignment may be selected on the basis of possessing the desired skills or experience. Upon completion of a special duty assignment, you return to your *primary* duty AFSC or you can request crossflow into another comptroller discipline. The special duty assignments most of us are familiar with are *Air Force Reserve Officer Training Corps (AFROTC) instructors, Officer Training School (OTS) flight commanders, and Recruiting Service.*

AFROTC instructors recruit, motivate, educate, counsel, and train Air Force cadets in a precommissioning environment. Positions are available mainly for captains and majors as Assistant Professors of Aerospace Studies. The AFROTC tour of duty is three years. Eligibility criteria include:

- ★ Five years retainability at beginning of tour.
- ★ Minimum of master's degree.
- ★ Demonstrated outstanding performance and growth potential.
- ★ Four years' active commissioned service at beginning of tour.

Extremely well-qualified officers are needed as instructors (flight commanders) at Officer Training School. With the exception of the recruiting requirement, the OTS instructor's special duty assignment is very similar to AFROTC duty. The OTS SDA is a three-year tour. Eligibility criteria include:

- ★ Regular or indefinite Reserve officers with a minimum of four years' retainability at beginning of tour.
- ★ Applicants must be in the grade of major or captain.
- ★ High standard of sustained duty performance.
- ★ Demonstrated instructor ability or potential.
- ★ Exemplary personal appearance and demeanor.

The Air Force Recruiting Service affords a very challenging and rewarding assignment for lieutenants, captains, and majors. You

develop and implement policies and manage, direct, and monitor activities used to recruit and process applicants. Recruiting Service units are located on active Air Force installations and in some of the larger population centers in the United States. Normally, you are the central point for numerous squadrons covering a number of states and other agencies involved in procurement of new personnel. Applicants for this special duty assignment need to have at least two years' active commissioned service, and possess some ability as a public speaker.

Operations Career Area: In addition to the special duty assignments, there are two operational career fields available—missile operations and air weapons controller—for career broadening opportunities that have a great deal to offer, regardless of your current comptroller Air Force specialty.

Officers volunteering, or selected, for career broadening in missiles are assigned as missile combat crew commanders at one of six *Minuteman* wings (Ellsworth, F.E. Warren, Grand Forks, Malmstrom, Minot and Whiteman). Following approximately 16 weeks of training at Vandenberg AFB CA, you are certified as mission ready and take command of a two-person missile crew. During your four-year controlled tour, you have the opportunity to be a part of SAC's front-line nuclear deterrent force. The "hands on" operations experience gained during this tour is not easily obtainable for most non-rated officers and represents a valuable addition to any Air Force career.

In addition, while serving your missile tour you can take advantage of the Minuteman Education Program. This MBA program is offered at every base with academic classroom requirements incorporated as part of the duty schedule. This is a no cost program and carries a two-year active duty service commitment.

Entry into missile operations requires three years commissioned service, a solid performance record, ability to pass a missile physical, a top secret security clearance, and coverage under the Personnel Reliability Program.

Selection to air weapons controller duty places lieutenants through majors in a highly visible, extremely important position. It provides hands-on experience managing and operating ground-based or airborne electronic command and control systems, consisting of radars and attendant communications equipment, in defensive strategic and tactical offensive environments. You will participate in air surveillance and identification of airborne objects, and perform electronic and counter-countermeasure functions. An undergraduate academic specialization in a technical specialty with courses in administration and management is desirable. Ground-based and airborne (AWACS E3-A) air weapons controller duty is a three- and five-year controlled tour, respectively.

If you are interested in any of the special duty assignments or the operational career fields, feel free to call us at AUTOVON 487-5031. We will be happy to discuss the excellent opportunities for a career broadening assignment. Remember, you will return to the comptroller career field upon completion of the assignment.



NOTES FROM THE:

Comptroller Training Branch

SHEPPARD TECHNICAL TRAINING CENTER

Maj John O. Jacobus—Chief, Comptroller Training Division

A Newcomer's Perceptions of Comptroller Training

by CMSgt Patrick P. Murphy

In April 1984, I was a newcomer to the Comptroller Technical Training Division at Sheppard AFB, Texas. I had spent the last four years in the comptroller career field, mostly in Military Pay and Travel—having cross-trained in August 1980. Prior to that time I had spent six years in the technical training business as both an instructor and training developer. As Superintendent of Comptroller Training, I would like to offer some of my perceptions after six months on the job.

My first impression on reporting to duty was that a disaster was in progress, as the place was a beehive of activity. People are supposed to stroll through hallways in an academic environment—not here! Folks walked purposefully like they had someplace to go and not very much time to get there. There seemed to be umpteen different things going on all at once with little, if any, relation to each other. Some of the instructors were busy teaching, while others were busy developing lesson plans or writing study guides and workbooks. Others were preparing for an upcoming TDY to bring up yet another base onto the JUMPS Data Collection System and provide on-site training. Instructor supervisors were busy counseling with students about both academic and personal problems. Others were scheduling their personnel for in-service training, computer literacy courses or classes they would be teaching in the coming weeks, reviewing grade cards/instructor records, or performing test analyses. Meanwhile, back in the *Training Development Branch*, they were busy with Specialty Training Standard (STS) revisions, writing Career Development Courses (CDCs), developing criterion objectives, fine-tuning test questions or progress checks, performing class critiques, or preparing to host a workshop or meeting. The division chief was equally busy with the myriad of duties that make up his job. It was a very busy place.


Contrary to first impressions, confusion does not reign supreme and there is a common thread that binds all of the diverse activities together. That common thread is providing current training (airman and officer basic, supplemental and lateral as well as mobile) to personnel from all of the comptroller disciplines. What had first appeared to be a madhouse was, in fact, a well-oiled, smooth-running operation going at full tilt. The comptroller business is anything but stagnant. Methods of doing business are continually being updated, improved and automated. As a

result, technical training operates in an environment where changes and revisions are the norm.

Something else stood out. Comptroller Training and the Comptroller Community work very closely together, hand-in-glove if you will. This rapport and close working relationship has enabled the schoolhouse to be more responsive to changes in the field. For example, the AFAFC *Accounting and Finance Office of the Future (AFOOF)* initiative to automate the network's Accounting and Finance Offices will begin implementation in early 1985. As a part of that initiative, AFAFC is providing the school with one of the first of five **Sperry System 11** computers to be installed during FY 85. This early delivery and up-front inclusion in this major project will allow the school to provide training much earlier than would normally be possible. It also expands the options available for conducting network implementation. Another example of this close relationship working for the common good is the support provided by guest speakers to the *Comptroller Staff Officer Course* classes. These speakers provide the students with diversified views from seasoned professionals.

Good folks are hard to get. Super officers, civilians and NCOs are needed on a continuing basis to fill instructor and training development slots. Now, nobody in their right mind gives up their best people—but in the same breath, these same people will tell you they need really sharp tech school graduates. The community will get only what it is willing to pay for. Tech school graduates are not likely to be any better than their worst instructor. Supervisors can support us by encouraging their really sharp people to consider applying for instructor duty.

On the topic of students, let's take a look at what we are getting. The young people coming into tech training from basic training today are (by-and-large) eager, well disciplined and anxious to learn, and curious about how to get into the career field. Our instructors make a conscious effort to keep that spirit thriving so that you get the best possible product when one of our graduates goes to work for you.

As I have found, you can't judge a book by its cover. The Comptroller Technical Training Division is staffed with competent and aggressive personnel dedicated to graduate qualified officers, airmen and civilians ready to meet the challenges of the future. Comptroller training is alive and well and stands ready to meet the needs of the field. 



NOTES FROM THE:

Professional Military Comptroller School

by Col Charles L. Martin, Jr

OSD Comptroller Visits PMCS: The **Honorable Robert W. Helm**, Assistant Secretary of Defense (Comptroller), delivered the keynote address to PMCS Class 85-A. Mr Helm, on his first visit to Maxwell AFB, encouraged the students to take advantage of the opportunities of the eight-week mid-level course. He challenged the students to review internal control systems and procedures, particularly as they apply to the budget execution cycle. During his visit, Mr Helm met with the Air University Commander, **Lt General Thomas C. Richards**, and was briefed by the commandant on the PMCS mission, goals and curriculum. Being a DOD-wide school, the PMCS faculty, staff and students look forward to a close association with Mr Helm and his staff.

SAF/FM Briefs Class 85-A: The newly appointed Assistant Secretary of the Air Force for Financial Management (SAF/FM), **Mr Richard E. Carver**, briefed the 63 students in Class 85-A during his first visit to PMCS last November. Mr Carver, within weeks of his confirmation, agreed to brief the class on his professional goals as the key Air Force financial management executive. As SAF/FM, Mr Carver is responsible for preparing and justifying the Air Force five-year program and annual budget to Congress. He also develops policies for weapon system cost estimation and analysis. Mr Carver promised his continued support to PMCS and his educational mission.

PMCS Attendance—Career Goal for CCCMP Member. During October 1984, the PMCS Commandant served on a CCCMP Cadre Panel which interviewed over 120 applicants. Most of the top interviewees were graduates of PMCS, indicating both the value of our multi-disciplined educational experience and the quality of the selection process. Most of the other non-attendees placed a high priority on attending PMCS with the next 24 months. While PMCS does provide points under the CCCMP *Total Person Score*, it also provides the student with a macro perspective on issues and the relationship between comptroller disciplines with the DOD. If you haven't yet attended, make sure your application has been processed.

XNBP Exercise Provided Female Leadership Opportunities: While the national election campaign focused on a woman VP candidate, Class 84-D went one step further! Five of the XNBP student teams appointed women to serve as their president.. The XNBP is a *national budget priorities* exercise requiring the president to allocate limited resources between defense and human resource needs. Budget decisions impact on future events facing the president and his/her staff. Need to ask?—The women presidents did great!

Management Instructor Retires: **Major Dave Dunn** retired on 1 January 1985 after 27 years of active service, both enlisted and officer. Last year Dave was appointed an Associate Professor of Management by the Air University Commander. This academic rank, which normally is restricted to long-term civilian instructors,

recognized Dave's professional and enthusiastic approach to his teaching responsibilities. Dave was both a key member of the PMCS faculty and an active supporter of the American Society of Military Comptrollers and Association of Government Accountants. Dave will be in academia by working for Troy State University.

Z-100 Microcomputer Education Program Booklet: Seven students in Class 84-D prepared a Z-100 familiarization booklet which serves as an introduction to PMCS students. The booklet provides a "step by step" approach from understanding basic equipment to operating the system and using different types of software programs. If you would like a copy contact **Capt Dave Cortez**, LMDC/AC, Maxwell AFB AL 36112.

Commander's Perspective on Comptroller Role: PMCS has introduced a two-hour block of instruction by an installation commander stressing his/her perspective on the role of the Comptroller. This block stresses the need for the Comptroller to work mission issues. **Col Ron Fogelman**, then commander of the F-16 wing at MacDill AFB, did an outstanding job in stressing the key role of his Comptroller organization in supporting wing initiatives.

General Spangrud Graduates Class 84-D: Lt General Truman Spangrud provided the Graduation Address and presented diplomas to the 62 graduates of Class 84-D. This was General Spangrud's initial visit to PMCS as the Comptroller of the Air Force. In his address, General Spangrud stressed the importance of leadership to financial executives and challenged the graduates to take a leadership role upon their return to their jobs.

Class 85-A Demographics: Have you ever wondered who attends PMCS? Class 85-A, representative of recent classes, had 63 students. Some 27% were military; over 17% were female; one in three were in the budget functional area with accounting and finance a strong second place; and 55% of the students had graduate degrees. We did have five students with no college degrees. Grade/rank-wise, the class was composed of 35% GS-12's, 25% GS-13's, and 14% at the Major level. The average age was slightly above 41 years.

Futurist Briefs on Automation/Telecommunications Issues: **Admiral (Ret) Bobby Inman** addressed Class 85-A in November 1984 using the *AU Hotline*. Adm Inman, a former Director of CIA, heads up an organization in Austin, Texas which is developing the technology and research bank for the telecommunications of the future. His firm is working a cooperative R&D effort to develop a broad base of fundamental technologies that go significantly beyond the current state-of-the-art. Adm Inman's responses to student questions provided the class with a "peek under the tent" in emerging technologies.

PMCS Graduates: Class 84-D Graduated 14 September 1984

Their names, ranks and "Idea" papers are listed below.

U.S. Air Force (27)

Blackwell, Mary Ann, GS-12—LD59404A—Who is Checking the Checker for Internal Control Reviews?
Camblin, Mary E., Maj—LD59405A—Applying a Priority System to Funding Shortfalls
Cone, Ruth A., GS-12—LD59406A—Supervisory Positions within Accounting and Finance What Best Fills the Needs Technical Knowledge vs Administrative Skills
Cooley, David E., GS-12—LD59407A—Comptroller's Right Place in the PPBS
Croley, Robert W., GS-12—LD59408A—Improving Financial Management Operations
Cunningham, Mell G., LTC—LD59409A—Career Management of the Military Financial Utilization Field (67XX) within Air Force Systems Command—Some Concerns and Recommendations
Davis, Terry L., GS-12—LD59410A—Base Procured Investment Equipment—Is There a Better Way?
Dery, Betty, GS-11—LD59411A—Application of High Performance Programming to Air Force AC-90
Earle, Bobby F., Maj—LD59413A—Contract Warranties—Good or Bad for DOD?
Fuerhardt, Elizabeth A., GS-13—LD59415A—The Weapon System Software Support Problem
Fuller, Charles A., GM-14—LD59416A—Purpose, Strategy, and Structure for Internal Auditing in the United States Air Force
Gaddy, Zack E., GS-13—LD59417A—Incorporating Audit Results in the Air Force Management Planning and Controlling Process
Gucwa, Rick, GS-12—LD59419A—ATRAS to JUMPS
Hale, Don E., Maj—LD59420A—Recruiting Telecomputer Communications Network (TELECON)
Hammerle, Sonja Jean, GS-13—LD59421A—Reorganization of AF/ACBI
Jennings, Ken J., GM-13—LD59424A—Funding Limitations Must be Followed
Kaushagen, Wanda C., GS-12—LD59428A—Fragmented Computerization in Accounting and Finance
Kelley, Augustus W., Maj—LD59429A—Analysis of Air Force Research and Development Budget, 1964-1982
Marsden, Josephine M., GS-12—LD59438A—Alignment of the Comptroller
Merryman, Ronald D., GM-14—LD59440A—Air Force Audit Agency New Auditor Training—It Can Be Improved
Nef, Arnold J., GS-12—LD59442A—Is Flat Rate Per Diem Really Worth It?
Otten, Robert W., GM-13—LD59443A—Depot Maintenance Industrial Fund—An Adequate Accounting System to Management Decision Making
Reimann, Linda M., GM-13—LD59449A—Program Control and the Evasive Scheduling Function
Seever, Orrin C., Maj—LD59452A—Manpower: Fix It Now!
Smith, Thomas L., GS-12—LD59456A—Discounting: Its Present Value

Swanson, David L., GS-13—LD59457A—Establishing an Internal Control Review Followup System
Tschirhart, Leslie H., LTC—LD59458A—Streamlined Pay Service Using Automatic Teller Machines

U.S. Army (22)

Adams, Bobby R., Col—LD59401A—Strategic Planning for Human Resource Needs
Beverly, Bobby H., GS-12—LD59403A—Productivity Capital Investment Program—Are We Overstating Savings?
Harper, James H., GS-12—LD59422A—The Ethical Role of The Military Comptroller
Johnson, James E., GS-12—LD59425A—Organizational Communication
Kalnins, Velta K., GM-13—LD59427A—The Glitch in the General Performance Appraisal System
Kimbrough, Dan M., GS-12—LD59430A—NAF Automation Management
King, Bobby N., GS-12—LD59431A—Accounting for the Retail Army Stock Fund under Simultaneous Obligations
Leatherwood, Martha A., GS-12—LD59435A—Marching in the 80's to the Tune of the 70's—Obsolete Financial Regulations
Lovestead, Li-Ming, GS-12—LD59436A—Growing Pains after the Implementation of Simultaneous Obligation
McBride, Ronald H., Maj—LD59400A—Tactical Unit Financial Management
McCarthy, G.J., LTC—LD59439A—Application of Demographics to Resource Management
Messner, Richard A., GS-12—LD59441A—Army Internal Review—Is Independence Enough?
Parker, Thomas E., GS-12—LD59445A—Leadership with a Small "I"
Pierce, William H., GS-12—LD59446A—Ethical Conduct: The Resource Manager's Dilemma
Player, Harvey L., Maj—LD59447A—Office Automation in USAREUR—Starting from Square "ONE" in a USAREUR Finance and Accounting Office
Sanders, Fred E., GS-12—LD59451A—Contracting Out—Is It Too Costly?
Seffens, Stephen K., LTC—LD59453A—Reporting of Potential Monetary Savings Derived from U.S. Army Audit Agency Reports—What's Good for the Army?
Siciliano, Thomas S., GS-14—LD59454A—Productivity and People: A Nexus for Change Productivity Gain Sharing (PGS)
Turner, Jeff R., LTC—LD59459A—The Inadequacies of the Medical Care Composite Unit (MCCU) and the Possible Use of the Diagnosis Related Group (DRG)
Walker, Simmie L., GM-13—LD59460A—Analysis of the Grace Commission's Proposals on Consolidations/Base Realignments and Closures
Waller, George E. II, GM-13—LD59461A—Methodology to Evaluate Internal Review (Audit) Operations
West, David A., GS-12—LD59462A—Integrated Commitment System

U.S. Navy/Marine Corps (7)

Anderson, Peter K., LCDR—LD59402A—Contractor Support Services in the Navy
Hewes, Mildred, GS-12—LD59423A—Requirements for Improved Reporting of Financial/Statistical Data
Kizeik, Gregory P., GS-11—LD59432A—Tooling up for Standards
Knapik, Philip C., Maj—LD59433A—Budgeting, Executing and Controlling Funds at the Base Level
Lea, Charles D., LTC—LD59434A—Outstanding Travel Advances in the 3rd Marine Aircraft Wing
Owens, Sue L., GS-12—LD59444A—A Tool to Speed up the Resource Analysis Process
Rausch, Jack L., CDR—LD59448A—Management of TAD/TDY Travel

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange
Attn: DRXMC-D
U.S. Army Logistics Management Center
Fort Lee, VA 23801

AUTOVON: 687-4546 or 687-3570

Include the Logistics Document Number (LD) in your request.

PROMOTIONS



Col (S)
Burton



Col (S)
Coldiron



Ms
Copenhaver



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Cuniff



Col (S)
Dougherty



Col (S)
English



Col (S)
Eyermann



Col (S)
Freeman



Col (S)
Haas



Col (S)
Harland



Col (S)
Hunt



Col (S)
Kennedy



Col (S)
Kosnik



Col (S)
Lester



Col (S)
Lewis



Col (S)
McDonald



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Meserve



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Morris



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Neal



Col (S)
Olsen



Col (S)
Owens



Col (S)
Patton



Col (S)
Venezia



Col (S)
Vickerman



Col (S)
Wakeham



Col (S)
Walker



Col (S)
White

Ms Donna J. Back (GM-15) is Director of Programs Control, Aeronautical Systems Division (AFSC), Wright-Patterson AFB, OH. *(No photo available.)*

Col (S) Leon S. Barwick is Senior U.S. Financial Advisor, Headquarters ROK/US CFC/C-5, Taejon, Korea. *(No photo available.)*

Col (S) Larry D. Burton is Chief, Investment/Programs Division, Headquarters Air Force Systems Command, Andrews AFB, MD.

Col (S) Larry L. Coldiron is Chief, Composite Forces Division, Headquarters Strategic Air Command, Offutt AFB, NE.

Ms Julie Copenhaver (GM-15) is Chief, Research and Development Office, Investment Appropriations Division, Directorate of Budget, HQ USAF, Washington, DC.

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Col (S) Douglas E. Douville is Director of Cost and Management Analysis, Headquarters Space Command, Colorado Springs, CO. *(No photo available.)*

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Col (S) John L. Pierce is Director of International Financial Management, NATO AWACS/Det 2, Brunssum, Netherlands. *(No photo available.)*

Col (S) E.C. Smith is a student at the Air War College, Maxwell AFB, AL. *(No photo available.)*

Promotions... (Continued)

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Col (S) Anthony N. White is Chief, Strategic Programs Evaluation Division, Directorate of Programs, DCS/Plans, Headquarters Strategic Air Command, Offutt AFB, NE.

Air Force Audit Agency

Bennett, Nancy C., to GS-12; Cannon AFB, NM

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Ciolek, Thomas E., to GS-12; Barksdale AFB, LA

Dennis, David W., to GM-13; Pentagon, DC
Drury, Nancy W., to GM-13; Andrews AFB, MD

Ellenberger, Kevin H., to GS-12; Grissom AFB, IN

Farrell, Stephen N., to GS-12; Gunter AFB, AL

Howard, Virgil E., to GM-13; Dyess AFB, TX
Miod, David T., to GS-12; Beale AFB, CA
Nellis, Donald L., to GS-12; Scott AFB, IL
Seelig, Kelton M., to GM-14; Norton AFB (FSA), CA

Air Force Logistics Command

Augsburg, Fred A., to GM-14; 2750 ABW/AC-1

Higdon, Ray, to GS-12; OC-ALC/ACFCI
Hofmann, Jerry D., to GS-12; HQ AFLC/ACMCE

McCauley, William D., to GS-12; HQ AFLC/ACBOR

Scott, Michael L., to SMSgt; SM-ALC/AC
Smith, Jerry L., to GS-13; WR-ALC/ACM

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Brogdon, Bill, to LTC; AFAFC/MP
Brooks, Jean, to GS-12; AFAFC/RM
Christianson, Yong-I, to GS-12; AFAFC/CP
Corbitt, Annie O., to GS-12; AFAFC/XS
Cordean, Michael F., to GM-14; AFAFC/CP
Crome, Alan, to GS-12; AFAFC/TC
Denaro, Frank P., to GM-13; AFAFC/XS
Duggan, Paul T., to GM-14; AFAFC/XS
Dungan, Gerald K., to GS-12; AFAFC/AD
Dunning, Larry M., to GS-12; AFAFC/RM
Ellis, Dennis L., to GM-14; AFAFC/XS

Ethridge, Hazel M., to GS-12; AFAFC/AD
Everson, Peggy E., to GS-12; AFAFC/AD
Goldsmith, Clifford A., to GS-12; AFAFC/JA
Harrison, Wayne L., to GS-12; AFAFC/FS
Head, Gloria, to GS-12; AFAFC/CP
Hill, Ralph E., to GM-13; AFAFC/FS
Kapoor, Kanwal K., to GS-12; AFAFC/FS
Kemp, John A., to GS-12; AFAFC/AD
Kunz, Richard R., to GM-13; AFAFC/XS
LeHota, Mary T., to GS-12; AFAFC/AD
Mester, John S., to GM-14; AFAFC/JA
Miller, Robert, to GS-13; AFAFC/MP
Montenegro, Ray J., to GS-12; AFAFC/CW
Reimers, Alclaire E., to GS-12; AFAFC/CW
Riley, James Jr, to GS-12; AFAFC/AD
Selby, Ruth A., to GS-12; AFAFC/AD
Shishoff, John W., to Maj; AFAFC/RM
Smith, Elizabeth L., to GS-12; AFAFC/CW
Stapleton, Billy M., to GS-13; AFAFC/AD
Taylor, Sylvia A., to GS-12; AFAFC/TC
Van Winkle, Victor, to GS-12; AFAFC/CP
Von Wald, Criselda, to GS-12; AFAFC/CP
Washburn, W. Bruce, to GS-12; AFAFC/TC
Wink, Judith E., to GS-12; AFAFC/TC
Wright, Joseph E., to GS-12; AFAFC/AD
Yost, Thomas D., to GS-12; AFAFC/FS

Air Force Systems Command

Abate, Nicholas, to LTC; BMO/AC
Bailey, Joanne, to GS-12; ESD/ACBO
Barbera, Charles, to GS-12; ESD/OCMX
Beauchamp, David R., to Capt; AMD/AC
Brennan, David, to GS-12; ESD/SCS-3X
Carroll, John, to GM-13 (temp); AEDC/ACB
Dooley, Michelle, to GS-12; ESD/TC SX
Fredette, Armond, to GS-12; ESD/TCJX
Gavin, Martin, to Maj; ESD/ACF (Reservist)
Green, Eric, to GS-13; ESD/TC SX
Ham, Joseph, to LTC; ESD/ACF (Reservist)
Holmen, Timothy A., to Maj; HQ AFSC/ACFA
LaGasse, Barbara, to GS-12; ESD/FAX
Leet, Julia A., to GM-13; ASD/ACPM
Mannix, Joseph G.W., to GS-12 (temp); AMD/AC
Milinazzo, Dorothy, to GS-12; ESD/SCWX
Monaco, Anthony III, to GM-12; ESD/ACCE
Mooney, Paul, to GM-13; ESD/TCJX
Neshe, Ellen, to GS-12; ESD/OCNX
Palmer, Hazel, to GS-12; ESD/ACCE
Robillard, Thomas, to GM-14; ESD/ACCE
Root, Mary M., to GS-12; ASD/ACPM

Sjostedt, Diane, to GS-12; ESD/SCS-4X
Wong, Edmund, to GS-12; ESD/ACCE

Air Training Command

Britton, William I., to SMSgt; Vance AFB, ACD

Dery, Betty J., to GS-12; HQ ATC/ACB
Salvatierra, Henry B., to GS-12; SARPMA/ACB

Stewart, Leroy, to Maj; HQ ATC/ACB

Air University

Roth, B. Sterling, to LTC; LMDC/AC

U.S. Air Forces in Europe

Clark, Steven F., to SMSgt; RAF Mildenhall/ACF

Kohtz, Inge, to GS-12; HQ USAFE/ACFM
Wellens, Ken, to CMSgt; Bitburg AB/ACF

U.S. Space Command

Mills, Alan D., to Maj; HQ Space Command/ACB

Air Force Communications Command

Dunbar, Martin Jr, to Maj; AFCC (ACD/AC)

Hale, Don, to LTC; AFCC/ACM

Segert, Thomas, to GM-13; AFCC/ACBO

Tactical Air Command

McCoy, Gail, to Maj; 31 TTW/ACB
Medlin, John M., to Maj; HQ TAC/ACMIA

RETIREMENTS

Col Brian O. Kavanagh was Comptroller at Lowry AFB, CO (Air Training Command). He served more than 29 years on active duty. *(No photo available.)*

Air Force Manpower and Personnel Center

McDowell, Carodean, GM-14; OCPO/
MPKCA, Randolph AFB, TX

Air Training Command

Garza, Jesse, GS-9; AFMTC/AC
Higgins, Michael A., MSgt; Lowry AFB/ACF
Ishimatsu, Herbert M., MSgt; Lowry
AFB/ACF

Mendyk, Louis, TSgt; Lowry AFB/ACF
Paly, Dennis, MSgt; 3480TCHTW/ACFPM
Sablan, Juan S., CMSgt; Lowry AFB/ACF
Shadden, Lena E., GS-7; Randolph
AFB/ACFMM

Van Gelderen, Cornelius, MSgt; HQ
ATC/ACMM

Ward, Beatrice, GS-5; 3480TCHTW/AC

Air University

Dunn, David J., Maj; LMDC/AC
Goolsby, Margaret H., GS-7; AU/ACFM
Hill, Joseph H., CMSgt; AU/ACF
Stinson, Clariece, GS-7; AU/ACFM

Alaskan Air Command

Lewis, Keith W., Eielson AFB/ACF

Air Force Audit Agency

Correa, Luis E. Jr, Maj; Randolph AFB, TX
Dietrich, LeRoy P., Maj; Hanscom AFB, MA
Glowacki, Robert E., Maj; Wright-Patterson
AFB (QL), OH

Henselman, William, Maj; Norton AFB (FS),
CA

Horton, George G., Capt; Dover AFB, DE
Jaborek, James G., Maj; Vandenberg AFB,
CA

Koski, Kenneth G., Maj; Robins AFB, GA
Lavoie, William H., Capt; Peterson AFB, CO
Marco, John M., Maj; Norton AFB (FS), CA
Martinez, Melvin F., Maj; Kelly AFB, TX
Moss, Dennis D., LTC; Norton AFB (DO), CA
Nelson, Jacob M. III, Maj; Langley AFB, VA
O'Grady, Lawrence P., Capt; Wright-
Patterson AFB, OH

Raiskums, Peter, Maj; Norton AFB (DO), CA
Stanbro, Joe B., Maj; Tinker AFB, OK
Tamekazu, James M., Maj; Hill AFB, UT
Vogel, Lawrence R., CMSgt; Charleston
AFB, SC

Zeller, Darrell J., Capt; Norton AFB (FS), CA

Air Force Logistics Command

Burch, Helen, GS-7; SA-ALC/ACFS
Caldwell, Betty O., GS-4; WR-ALC/AC
Davis, Gerald F., GS-11; WR-ALC/ACM
Douviller, Johnnie, GS-5; OC-ALC/ACFCO
Fields, Lorene, GS-11; OC-ALC/ACFQ
Grassmeier, William G., GS-12; WR-ALC/AC
Jerome, Anthony F., GS-12; HQ AFLC/ACFC
Schulze, Charles E. Jr, LTC; HQ AFLC/ACM
Story, Isabel, GS-12; SM-ALC/ACBI
Taylor, Duane, GS-11; OC-ALC/ACFSCA
Vail, Edith L., GS-5; SM-ALC/ACFSC

Military Airlift Command

Bray, Ruth H., GS-11; 1361 AVS/CC
Doran, Charles E., MSgt; 1 SOW/AC
Fitzgerald, Lucia E., GS-11; HQ MAC/ACMI
Fritz, Victoria M., GS-12; HQ MAC/ACFA
Godfrey, Robert L., GS-9; 62 MAW/ACB
Gruenig, LaMont A., GS-9; HQ MAC/ACIBR
Jones, James M., CMSgt; 62 MAW/ACF
Lusebrink, Darrell D., MSgt; 5 WW/AC
Miller, Adeline, GS-7; 62 MAW/ACF
Porter, Guy H., GS-12; HQ MAC/ACIBE
Simons, Elmar L. (Ben), CMSgt; 437
MAW/AC

Strategic Air Command

Broce, K.D., GS-12; Beale AFB/ACF
Coclough, James D., TSgt; Barksdale
AFB/ACM

Griffin, Ronald A., SMSgt; Wurtsmith
AFB/ACF

Hale, Mary, GS-4; Vandenberg AFB/ACB
Hazelton, Honeylou, GS-6; Barksdale
AFB/ACF

Iltz, Howard H., GS-11; Fairchild AFB/ACB
Miller, Ariel E., CMSgt; Offutt AFB/ACEA
Malinao, Sim, GS-5; Andersen AFB/ACF
Shanor, Harry, MSgt; Vandenberg AFB/ACF

Pacific Air Forces

Reed, Robert L., TSgt; 475 ABW/ACB

Tactical Air Command

Daniel, Leon M., SMSgt; 366 TFW/ACF, Mt
Home AFB, ID

Otto, Darryl D., LTC; 832 AD/AC
Wright, Lyle H., Maj; 354 TFW/ACM
Roberts, Daniel L., SMSgt; 832 AD/ACM
Fiscal, Edgar S., SMSgt; 354 TFW/ACF
Odom, Geraldine, MSgt; 354 TFW/ACM
Fryman, Wayne G., MSgt; 832 AD/ACM

Sanders, Franklin D., MSgt; 1 TFW/ACF
Schreber, David J., TSgt; 831 AD/ACFPM
Christison, Michael F., TSgt; 23
TFW/ACFPM
Harville, Gustine, GS-6; 23 TFW/ACFA

Air Force Systems Command

Pope, Richard A., TSgt; ESMC/ACF
Raeder, John Paul Sr, GM-13; HQ
AFSC/ACFM

Air Force Operational Test and Evaluation Center

DaSilva, Carlos, CMSgt; HQ AFOTEC/AC

Air Force Communications Command

Elam, Doris G., GS-9; HQ AFCC (ACD/ACB)
Reynolds, Earl W., GM-13; HQ AFCC/ACM

Air Force Accounting & Finance Center

Carson, Rosemary, GS-12; AFAFC/AJ
Edmundson, Virginia, GS-5; AFAFC/TC
Evans, Elvie, GS-4; AFAFC/RM
Field, Jerome D., MSgt; AFAFC/CP
Nichols, Harold D., GS-4; AFAFC/TC
Perry, Paul S., GM-13; AFAFC/XS
Williams, Imogene, GS-5; AFAFC/MP

U.S. Air Forces in Europe

Kearney, Richard C. II, Maj; Lindsey
AS/ACBT

Air Force Reserve

Kitchens, Margaret I., GS-8; HQ
AFRES/ACFA
Shankle, James E. Jr, MSgt; HQ
AFRES/ACMI

National Guard Bureau

Yarbrough, Jeanne S., GS-12; HQ ANG/ACB

HQ USAF

Swan, Richard C., GS-14; HQ USAF/ACMS

Best Author Award 1984



Lt Col Joseph A. Campione, the author of the series *History: The Growth and Development of USAF Comptrollership*, has been awarded the 1984 annual Best Author Award of *The Air Force Comptroller* magazine. In three of the four issues for 1984 (April, July and October), each part of the *History* won as the best article for that particular issue.

Lt Col Joseph A. Campione is now Chief, Operations Division, and was Chief, Financial Management Division, both under the Directorate of Budget, Headquarters Tactical Air Command, Langley AFB VA.

He holds a BS from Syracuse University and a MBA from the University of Utah. He was commissioned through the Air Force Reserve Officer Training Corps (AFROTC) in 1969.

His base level comptrollership experience includes assignments as: accounting and finance officer, Columbus AFB, Mississippi, Mountain Home AFB, Idaho, and Lackland AFB, Texas; fiscal control officer, Kunsan AB, Korea, and comptroller, Laughlin AFB, Texas. He has also served as a staff officer working in nonappropriated funds management for the Deputy Chief of Staff, Personnel, HQ United States Air Forces in Europe.

Lt Col Campione is a graduate of Professional Military Comptrollers School and the Air Command and Staff College. He is also a member of the American Society of Military Comptrollers.



WINNER

Runner-Up



Major Larry Tuttle was author of the best article for the January 1984 issue, *Exceptional Management: A Legacy We Must Develop*. Major Tuttle is Chief of the Financial Resources Division, Assistant for Command Data Automation, Headquarters United States Air Forces in Europe, Ramstein AB, Germany.

Biography of:

Honorable Richard E. Carver

Assistant Secretary of the Air Force (Financial Management)

The Honorable Richard E. Carver is the Assistant Secretary of the Air Force for Financial Management. After being nominated by the President and confirmed by the Senate, he was appointed to the position on 3 October 1984. As Assistant Secretary for Financial Management, Mr Carver is responsible for preparing and justifying the Air Force five-year program and annual budget to Congress. He develops and administers Air Force policies and guidance for weapon system cost estimation and analysis, and reports requirements to the Congress. Mr Carver also provides policy, guidance and supervision to the Air Force Audit Agency, all Accounting and Finance Offices, and to banks and credit unions located on Air Force installations worldwide. Mr Carver is the Air Force Senior Information Systems Policy Official and is charged with the oversight of the Air Force Comptroller functions.

Mr Carver was born 28 August 1937 in Des Moines, Iowa. He graduated from Bradley University in 1959 with a B.S. in business administration, and in 1984 he received the Distinguished Alumnus Award. Following graduation, he was commissioned through ROTC as a second lieutenant in the United States Air Force. He was assigned to Grissom AFB, Indiana, as a personnel officer being responsible, among other duties, as a project officer working on the initial program for the mechanization of personnel records. In 1962, he assumed the position as President of Carver Lumber Company in Peoria, Illinois, a position he retained until becoming an Assistant Secretary of the Air Force. In 1969, he was elected to the Peoria City Council and in 1973 was elected the Mayor of the city of Peoria. As mayor he began what became one of the most significant urban renaissance of any middle-sized city in the United States. During this same period he served as President of the U.S. Conference of Mayors, President of the National Conference of Republican Mayors, a Director of the National League of Cities, and a member of the Advisory Commission on Intergovernmental Relations. In 1982, he was appointed to the President's Commission on Housing and in that capacity he served as Chairman of the Federal Housing Programs Committee.

Mr Carver has lectured on issues related to municipal finance, urban economics, and a broad range of housing issues before various groups throughout the United States. He resigned as Mayor of the city of Peoria, in order to accept the position of Assistant Secretary, after serving 11½ years in office.

Mr Carver is also a lieutenant colonel in the USAF Reserves, having most recently been assigned as Liaison Officer Commander for the United States Air Force Academy.

Mr Carver is also an officer of the Methodist Medical Center of Illinois, a Director of the Economic Development Council for the Peoria area, and a past Director of the Illinois State Chamber of Commerce.

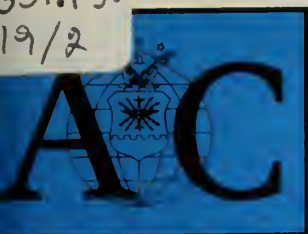
He is the recipient of numerous awards including Peoria's Outstanding Young Man of the Year, the Jaycee's Good Government Award, Phi Gamma Delta's National Distinguished Alumni Award, and the regional award as the Outstanding Liaison Officer Commander for the United States Air Force Academy.

Mr Carver is married to the former Judith S. Corley of Champaign, Illinois. The Carvers reside in Washington, DC, and are the parents of four children: Kathryn, Stephen, Cynthia, and Susan.

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BOOKSTACKS
DOCUMENTS

The Air Force



COMPTROLLER

Vol. 19 No. 2

April 1985

The 1984 USAF COMPTROLLER AWARDS



Outstanding Units

Best AC Organization — 437 MAW (MAC)

Best ACB Office — 321 SMW (SAC)

Best ACF Office — 86 TFW (USAFE)

Best ACM Office — KTTC (ATC)

*Congratulations on being
Best in the Air Force
Thuman Spanguel*

COMPTROLLER OF THE AIR FORCE



DEPARTMENT OF THE AIR FORCE

WASHINGTON 20330

OFFICE OF THE ASSISTANT SECRETARY

MEMORANDUM FOR COMPTROLLERS

SUBJECT: *Professional Development of Financial Management Personnel—
INFORMATION MEMORANDUM*

The quality of financial management we provide for the Air Force is in direct relationship to the quality of the training, education and professional development opportunities provided comptroller personnel. Many opportunities are provided to prepare individuals to perform quality service as they progress through a financial management career in the Air Force.

These opportunities range from technical training in the various specialties to programs that assist and encourage the pursuit of advanced academic degrees, as well as professional development opportunities. Professional education puts the polish on individuals to perform in an outstanding manner. Every individual should seek this professional development and one of the opportunities is through active participation in the American Society of Military Comptrollers. Both through attendance at local chapter activities where, via guest speakers, the many facets of financial management are explored and at chapter, region and national workshops each individual can expand their horizons and capitalize on their abilities.

I fully support professional development activities and encourage all of you to get involved. I rely on you to give this memorandum the widest possible dissemination. Let's develop and show the Air Force that we financial managers are true professionals.

A handwritten signature in black ink, reading "Richard E. Carver", is positioned above the typed name.

RICHARD E. CARVER
Assistant Secretary of the Air Force
(Financial Management)

The Air Force **COMPTROLLER**

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Mr Richard E. Carver
Assistant Secretary of the Air Force
(Financial Management)

Lieutenant General Truman Spangrud
Comptroller of the Air Force

Mr Joseph P. Popple
Deputy Comptroller

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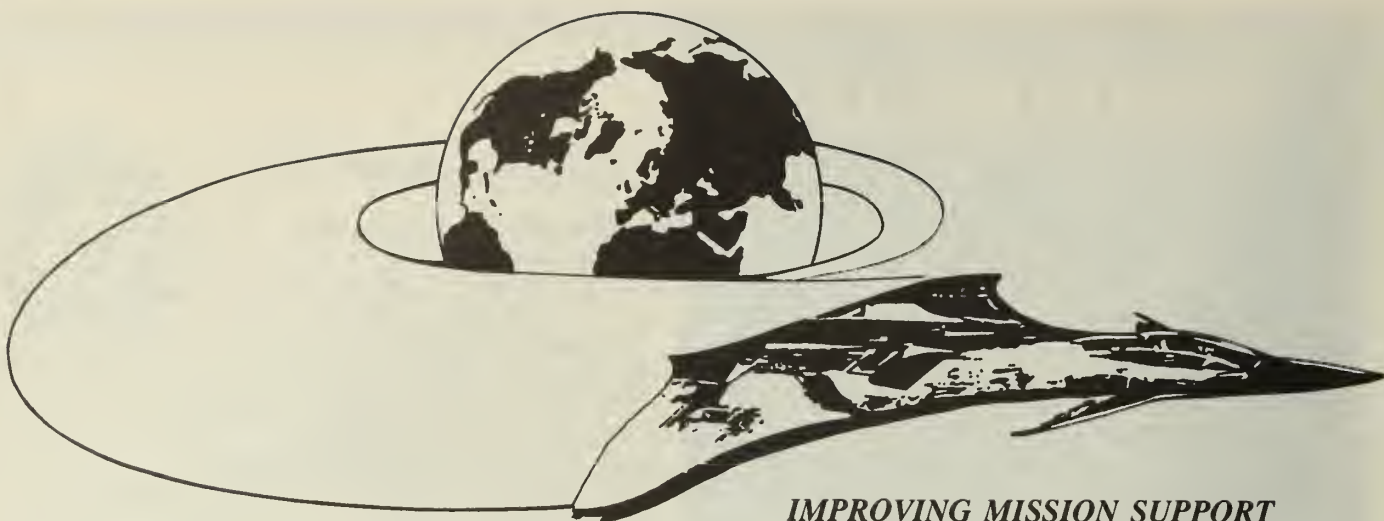
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DEPOSITORY.

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UNIVERSITY OF ILLINOIS
AT URBANA-CHAMPAIGN



IMPROVING MISSION SUPPORT

The 1985 USAF Comptroller Executive Session

by Lt Col Ronald P. Daigler
Plans Officer, Comptroller Plans (ACX)
Headquarters United States Air Force

The 1985 *USAF Comptroller Executive Session* was held 26—28 February 1985 at the Air Force Accounting and Finance Center (AFAFC), Lowry AFB, Colorado. In attendance were Lt General Truman Spangrud, Comptroller of the Air Force; Maj General George W. Miller, Mobilization Assistant to the Comptroller; Air Staff Directors; and Major Command, Separate Operating Agency, and Direct Reporting Unit Comptrollers. **Brig General Daniel B. Geran**, AFAFC Commander hosted the Executive Session and provided outstanding support.

Conferees at this year's executive session were honored and especially pleased with the presentation by the **Honorable Richard E. Carver**, Assistant Secretary of the Air Force (Financial Management), who provided attendees with much food for thought during a very pleasant luncheon presentation. Mr Carver also provided conferees with valuable insight into key financial management issues.

The theme for this year's session was *Improving Mission Support*. Pressures to reduce support force structures in order to fund increased operational requirements continue to be a fact of life, and we must improve the way we do business. We can achieve these additional economies only if we begin in earnest to examine our traditional ways of doing business and make needed changes. Our organizational structures, classification systems, and in many cases, functions

themselves must receive a thorough review to determine if appropriate for future operations. Career development issues for our Comptroller personnel also received heavy emphasis as conferees developed plans to support USAF Comptroller objectives aimed at improving the quality of mission support.

Approximately 60 agenda items submitted by participants were addressed during this year's session. Each topic was submitted in a Problem/Solution/Discussion format, and was included in the agenda under a *functional group* for purposes of discussion and resolution. The following functional groupings were included in the agenda:

- ★ Comptroller Plans/Career Development
- ★ Budget/MWR
- ★ Accounting & Finance
- ★ Cost & Management Analysis/
Information Management
- ★ Air Force Audit Agency Related Issues

Each item was thoroughly discussed and for those that required it, a consensus was reached as to the best solution to the problem, and solution responsibilities were assigned to OPRs. The agenda also included a status report on the Phase IV program by **Col Joseph Coleman** from the Automated Systems Program Office at Gunter AFB, Alabama.

The 1985 USAF Comptroller Executive Session—Continued



Hon Richard E. Carver, SAF/FM, stresses the importance of financial management in making key contributions to a strong national defense.



Lt Gen Spangrud listens to one of many MAJCOM issues raised throughout the 2½ day session in order to improve Comptroller mission support provided to our operational forces.



Assembled conferees for the 1985 Comptroller Executive Session included all MAJCOM and SOA Comptrollers and selected Comptroller support activity representatives. Seated (l to r) are Brig Gen G.B. Stephenson (AFSC/AC); Mr Jack K. Umphrey (USAF/ACB); Brig Gen Daniel B. Geran (AFAFC/CC); Lt Gen Truman Spangrud, Comptroller of the Air Force; Hon Richard E. Carver, Assistant Secretary of the Air Force (Financial Management); Maj Gen George W. Miller, III, Mobilization Augmentee to the Air Force Comptroller; and Brig Gen Charles D. Metcalf (AFLC/AC).



Brig Gen Metcalf provides valuable insight on career development issues for Comptroller officer personnel.



Lt Gen Truman Spangrud presents the Comptroller of the Year Award for 1984 to LTC Thomas A. Malone, 351 SMW (SAC), Whiteman AFB MO.

A MANAGER'S PERSPECTIVE



This is an editorial page. The opinions expressed by the author do not necessarily reflect the official viewpoint of the Comptroller of the Air Force.

by Brig General Basil H. Pflumm
Deputy Auditor General
and
Commander, Air Force Audit Agency
Washington, D.C.

Editor's Note: This page replaces the "Comptroller Profile"—not only in format but content.

One sure way to stir some controversy is to start a conversation about the relative merits of audit. Almost everyone has an incident to relate. Many recent initiatives have left a legacy of statutory Inspector Generals, judicial procedures for enforcing access rights to data, and other actions designed to remedy weaknesses in audit and other oversight organizations. Even with all this, most of us—including both auditors and their customers—would admit we still have a way to go to make audit as effective as it could be in enhancing the performance of the manager.

Let's start by addressing the goal. At its best, I see the audit function as a trusted consultant to a busy manager. This means it is relevant, timely and professionally competent. I believe we are still learning better ways to do the audit business and that these new ways can pay big dividends if we can discard some old baggage and set a common goal of service and utility.

It is interesting to note that textbooks on audit mostly prescribe the easiest parts of the trade. For example, they will at great length prescribe workpapers, report writing and sample selections.

Unfortunately, there are few, if any, instructions which tell an auditor how to acquire the trust of the manager so that he's dealing with the real issues of the day. No lessons prescribe presentation techniques for persuading a client to look at an issue another way. Perhaps most importantly, there are few, if any, measures of the worth of oversight in terms of affecting positive change. However, there are ways to build a positive program on a few basic constructs.

Now that we've defined the goal, how can we achieve it? First and foremost, the essence of our common purpose must be communicated so that there is little question about the desired output of any Air Force activity. Regardless of the issue, both audit

and its client must share a common understanding of the desired output. Once the goal/objective is understood, policies, procedures and compliance can be evaluated and improved, but there cannot be any doubt about the output.

One of the points that Peters and Waterman make in their best selling book, *In Search of Excellence*, is that excellent organizations have a well understood body of shared values. That need for shared values is as important for an audit community as for any other part of an organization. To achieve shared values it is essential to have continuing interaction about the common goal. In the private sector it is not uncommon for a production man to have a different view of a rush order than the salesman who wrote the order. However, there should be little question that both will accept what is best for profitability. I feel the same way about audit. The second requirement, therefore, is the need for a constant exchange of information.

Another essential is the need to establish a great degree of trust. The best example I can think of is the patient and the doctor. Most of us are most comfortable when we obtain competence, integrity and compassion. We know there is little value for a patient to limit and distort input to the doctor so that a glowing, albeit wrong, diagnosis could be rendered. That type of relationship would not be worth the time invested in it. Yet, much dialogue with auditors is, at best, guarded and sometimes misleading. Although we often think of audit in terms of factual evidence, data can only be part of the whole story, and without subjective communication the results are likely to be quantified errors.

With regard to candid relationships, I am very aware of the misuses of audit results by those who choose to embarrass or defame the organizational managers—usually for the purpose of challenging their budget requests.

This has no doubt caused harm to the degree of openness which managers can stand. To borrow the doctor's analogy one more time, there are many illnesses which probably would not be treated if they were commented upon in the hometown press. Needless to say, it should not surprise any auditor to encounter a belligerent, once-burned manager. Although something can always be quoted out of context, it is important for the writer—in this case the auditor—to remember the potential misrepresentation. To do so recognizes that long-term effectiveness relies on managers with positive attitudes toward audit.

A fourth dimension involves timeliness. Often the audit staff will remain outside the process so they are free to audit independently after-the-fact. Equally often, managers will often say: *stay out until I finish—then you can evaluate*. I disagree with both of them. While that auditor retains independence, he loses relevance. The best he can do is correct some errors. Infallibility is very costly and, for mortal beings, the price is too high. The same is true for waiting until the action is over.

In summary, I hope I have charted a course which says we can maximize the Air Force's investment in its Air Force Audit Agency. The major element that will give us our object is mutual trust. That trust can be built on many constructs including constant, candid dialogue which targets audit attention and brings all relevant information—both quantitative and qualitative—to bear on recommended solutions. Nothing in this scenario will tolerate anything but a genuine concern for building the best Air Force possible. Either part of the equation—auditor or client—can ensure this won't work, for it surely takes both sides to make it work. I'm convinced legislation can't affect the result. It will take people committed to making a positive contribution.



ACES HIGH



SMSgt Ronald S. Curtis
NCOIC, Cost & Management Analysis Branch
Air Force Military Training Center
Lackland AFB TX



The Comptroller field often attracts "the best" people and one such individual is SMSgt Ronald S. Curtis. A native of Poynette, Wisconsin, Ron entered the Air Force in 1964 and following basic military training, he completed technical training in the communications career field at Keesler AFB, MS. His illustrious career in the

USAF Security Service included a variety of assignments and for his outstanding achievements he received the Distinguished Flying Cross, Meritorious Service Medal, Air Medal and Air Force Commendation Medal.

Communications' loss became the Comptroller's gain when Ron cross-trained into the Cost & Management Analysis career field in 1979. As NCOIC, Cost & Management Analysis Branch, Air Force Military Training Center, Lackland AFB, TX, he continued to demonstrate outstanding professionalism, leadership and devotion to duty. Ron exhibited unique foresight by developing extensive continuity instructional packages to facilitate efficiency in recurring analytical projects for Air Force Military Training Center top management. As the Center Project Officer for the Economies and Efficiencies Program, he provided aggressive leadership to base agencies in identifying and reporting \$184,000 in fraud, waste

and abuse cost avoidance actions. He efficiently directed the Center Internal Control Program, providing excellent one-on-one instructional guidance to operating officials in performing Internal Control Reviews and assuring compliance with program objectives. Working in complete harmony with Lackland's key management officials, Ron planned, organized and performed analyses and in-depth studies for resolving operational problems and increasing the efficiency and effectiveness of base mission and support functions. He provided outstanding support in costing and validating economic analyses and cost comparisons which identified efficiency alternatives for savings of \$1.8 million. Also, Ron made noteworthy contributions in developing and operating an all-encompassing Management Information System for the Center Commander to evaluate program progress and to effect management improvements. His managerial abilities and performance led to his office being named the "ATC Cost and Management Analysis Office of the Year" for FY 83. In a special ceremony, the Air Force Military Training Center Commander presented Ron with Air Training Command's Outstanding Cost & Management Analysis NCO Award for FY 83. He was also named Senior NCO of the Year by the Deputy Commander for Resource Management for his many contributions in improving operations and efficiency in 1983.

Ron has earned three associate degrees from the Community College of the Air Force and is working on completing requirements for his Bachelor of Science Degree. Ron has made significant contributions to important Air Force and community projects. He recently was named NCOA Patron for his support of current and future plans for the NCOA. A well-deserved tip of the "ACES HIGH" hat to this dedicated Air Force professional.

MSgt Paul A. Zuckerman
Chief, Travel Pay Branch
Electronic Systems Division
Hanscom AFB MA



MSgt Paul A. Zuckerman was selected as Air Force Systems Command Outstanding Accounting and Finance Airman of the Year for 1983. This was only one of numerous base and command level awards he has received since arriving at Hanscom Air Force Base MA in March 1982. MSgt Zuckerman directs one of the largest and most complex

travel pay and accounting operations in the command. He supervises 22 military and civilian personnel supporting over 9,000 travelers located in parts of seven states (New England and New York). MSgt Zuckerman displays the rare ability to be the total professional in job-related tasks, community involvement, and self-improvement. During 1983, he instituted several major changes that greatly improved the services provided, increased the morale of subordinates, and assured a higher quality product. Recognizing the need for a truly customer-oriented operation, he implemented several significant customer service programs; developed a superb briefing on entitlements, created an "advance only" window, established a guaranteed 48-hour payment procedure, enhanced office appearance, and organized a night crew to speed processing. He periodically briefs travel entitlements to customer organizations, including geographically separated units, which reduces inquiries and the number of claims that cannot be processed as submitted. Branch performance is the best it has been for at least the past

three years. He is a key part of the AFRES/ANG Mobilization Team, conducting training for mobility processing of approximately 10,000 personnel. MSgt Zuckerman directed implementation of the Automated Travel Record Accountability System (ATRAS) and the automated test of flat-rate per diem at Hanscom AFB. MSgt Zuckerman recognizes problems or opportunities and acts upon them, exerting a constant drive to excel in every endeavor. He leads by strong motivation, "gets his hands dirty," but never forgets the welfare of his subordinates, and his impact is evident everywhere.

In addition to his Air Force duties, MSgt Zuckerman actively supports several organizations vital to the quality of life at Hanscom. As a board member of Operation Concern, he plays a major role in the success of this project which aids needy military and civilian employees at Thanksgiving and Christmas. Through Operation Smooth Move, MSgt Zuckerman assisted the Family Support Center in creating a format to include family members in all aspects of PCS moves. As a member of the Hanscom Speakers Bureau, MSgt Zuckerman represents Hanscom AFB and the United States Air Force at high schools, church groups, and VFW gatherings, emphasizing pride of service, patriotism, the flag, and leadership. He has been a guest speaker at PME functions stressing motivation, self worth, pride, and leadership.

MSgt Zuckerman continues to improve his professional skills and value to the Air Force by aggressively pursuing a bachelor's degree. He recently received an associate degree in resource management from the Community College of the Air Force. MSgt Zuckerman is a prime example of the outstanding NCO sought to lead tomorrow's Air Force. He sets the example for both superiors and subordinates alike in his determination to excel. Based on his outstanding accomplishments, total involvement, and potential, we rank him ACES HIGH in the Comptroller Network.

Debrief of 5-6 March 1985 Meeting of CCCMP Policy Council

by Mr Stan Griffith

The January 1985 issue of *The Air Force Comptroller* magazine advised that the CCCMP Policy Council was initiating an extensive review of the career program and solicited registrants' comments. (An AIG 610/9332 message soliciting comments also went to all Comptrollers and Civilian Personnel Officers.) This review was held on 5-6 March 1985 and resulted in plans for implementation of actions described in this article.

The Council's initial action was to review the responses to the requests for comments. The number of responses were surprisingly low, 40 individual and 11 organizational—only one response for every 80 registrants! Fortunately, the areas of concern were similar to those identified by the Council at its December 1984 meeting. Following are the results of the Council's deliberation:

- ★ The concept and identification of a Cadre was eliminated.
- ★ Total Person Score (TPS) was established as the principle tool for ranking/referrals (TPS elements and weights will be further reviewed).
- ★ Fall 1985 interview process will be conducted in order to close out the GS-11/12 cycle.
- ★ GM/GS-15s will be career managed independently.
- ★ Additional positions will be identified for possible inclusion into the program (see additional discussion below) encouraging wider participation.
- ★ Agreed in principle to identify career paths for moving GS-5/7 entry level interns to GS-11 CCCMP candidacy.
- ★ Referral Certificate (CERT) process will change to shorten lead time by an expansion of 15 names and selecting supervisors will call candidates.
- ★ Registrants need to change their geographic locations to streamline this process.
- ★ An SES panel directed to work (with AF/MPK) to review application and impact of job family algorithms on Comptroller CERTs.

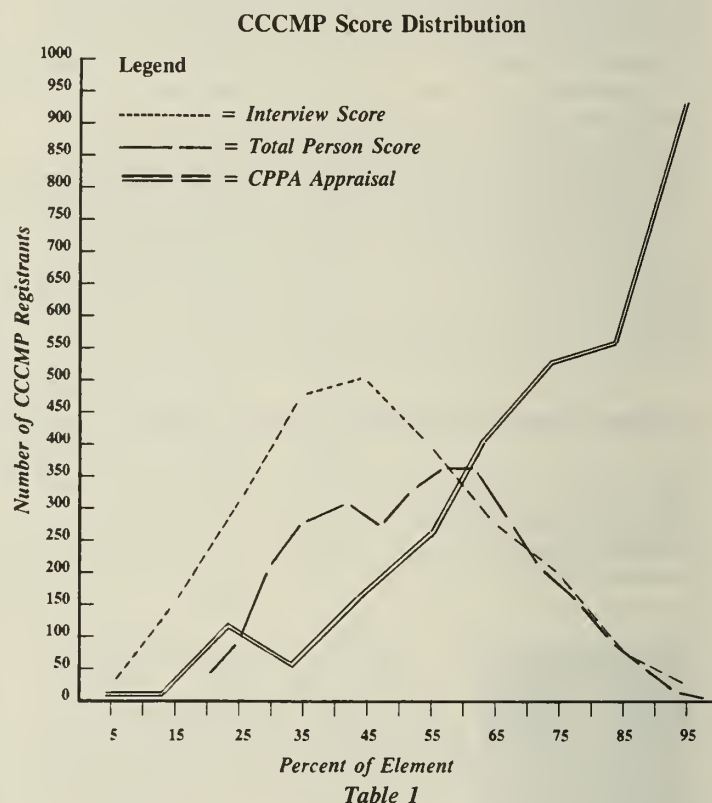
Cadre Area

The concepts and foundation of a Cadre served the program well in the early 1980s to identify the "fast burners." We have found that monthly updating of TPS elements provides a dynamic ranking of candidates, will be more responsive and current in identifying candidates. The development of the TPS and expansion of interviews to all registrants have added a significant capability to measure people. The Council feels that with further refinements and other personnel systems changes on the horizon, the outstanding people will be surfaced through the TPS. The need to identify a Cadre was eliminated. The *Executive Cadre Panel* was disestablished.

TPS Oversight Area

The Council reviewed the TPS elements and weight given to each element. The *Appraisal Factors—Manner of Performance* (Part III) on the *Civilian Performance and Promotion Appraisal (CPPA)*, AF Form 860, alone does not yield a distribution of scores to provide a meaningful differentiation in performance across all of the

Comptroller population. The interview is an additional measure used to establish relative ranking. Table 1 shows CPPA, Part III scores that peak out on the high end of the scale. It also displays the distribution of the interview scores which have a more normal distribution and the resultant TPS when CPPA, interview and the other elements are added together. The Council established the *TPS Oversight Executive Panel* to administer the TPS concept.



The Council agreed that the current TPS be continued until alternatives to the current weights are developed and the impact of change fully understood. The Council will adopt a final position on this issue at its next meeting. The *TPS Oversight Panel* will continue to review the various elements and make appropriate recommendations.

The Council sitting as a review group will provide career oversight for all GS/GM-15s and develop a plan to implement a career development structure for these people. This process will include development of an SES candidacy pool, pursuant with guidance expected from the AF Executive Resource Board.

Interview Area

The 1984 interview process was reviewed in detail. The Council feels the distribution of scores across the various interview panels, grades, series and organizations were valid. It was recognized

that in individual cases there have been wide fluctuations, both upward and downward, from previous scores. No overriding factors could be identified since the fluctuations were not unique to one single panel, grade, series or location. The best conclusions that could be drawn were: most Cadre members had not interviewed in three years and may not have been sensitive to the importance of the interview, while others did not seem to be as well prepared as in previous years. Also, some interviewees anticipated the questions and therefore did not listen and understand the complete question(s) and, therefore, many times did not answer the question asked or *all* of the question asked.

Interviews will be conducted from September—November 1985 to provide an interview opportunity to all GS-11/12s, all registrants without interview scores and other employees designated by the Policy Council. The Council is concerned as to why individuals have registered for the program but do not take advantage of opportunities through an interview. This situation may, in part, be the result of people being incorrectly registered in the CCCMP. If so, they need to take the deliberate step of deregistering from the program through their servicing personnel office. The Council will review this issue further.

Position Area

The career guidance and professional development of comptroller/financial resources within the Air Force resides with the CCCMP. Accordingly, the Council again reviewed its position as to the criteria for coverage by the program. To more effectively manage those resources and provide financial management services to the Air Force, additional positions will be included under the program. With the elimination of the Cadre all CCCMP positions will be labeled either Career Executive or Career Broadening positions. Positions to be centrally managed will be determined using the following guidelines:

- ★ All GS/GM-12—15 positions assigned to the Comptroller.
- ★ All GS/GM-12—15 5XX series positions in the Air Force.
- ★ All GS/GM-12—15 positions in shared series, e.g., 301/343/345/1515/etc, will be reviewed on a case-by-case basis for inclusion of those that have skill codes directly related to comptrollership/financial management.

All Comptroller 5XX positions will be incorporated with the April 1985 update. The review and inclusion of other positions will be initiated at that time.

The Council reviewed the issue of transitioning of interns to journeyman level positions. At this time there will be no central management or referral of GS-11 or below positions, except for centrally-managed interns, career broadening and upward mobility positions.

PALACE Team Area

The Council reviewed the job referral process with particular attention to the CERT preparation. This analysis revealed a considerable amount of time is being devoted to telephone calls between the team and individuals tentatively identified for the CERT. Another round of telephone calls is required between the selecting supervisor and the people actually on the CERT. The Council decided to eliminate the calls by the PALACE Team and place this responsibility solely on the selecting supervisor. This can be done because the new CERTs will contain the top 15 names directly from the computer ranking. If six people decline consideration the supervisor may ask OCPO for a supplemental CERT to have a minimum of ten candidates from which to select. The PALACE Team will closely monitor this process for strict

adherence and reasons for declinations. This serves two purposes—it allows the supervisor to give better information on the job requirements and to ascertain availability. At the same time the PALACE Team is freed-up for program management; to provide individualized assistance in career planning, training opportunities to all individuals seeking help; and in analysis support to the Council and Executive Panels.

This change in procedure and guidelines for dealing with declinations makes it imperative that each registrant verify their *Geographic Availability (AF Form 2675)* and make any changes necessary to reflect limits to their mobility. Selecting supervisors will annotate precisely the reason for declination and the PALACE Team will create a data base to be reviewed by the Council. Upon three declinations before selection, the Council will review an individual's record to determine whether to remove that individual from further referral for a yet to be determined period of time. The current one-year penalty for declination after selection will continue unchanged.

Training and Development Area

The training and developmental courses that are available will be given wider publicity to increase nominations and to retain excellent selection rates. The CCCMP will continue to offer management type training and will participate in the Long Term Full Time training selection boards. Further review and refinement of courses and selection criteria will be accomplished.

Nineteen of the Career Broadening spaces have been filled and ten of these people will complete their training in 1985. Now is the time to consider follow-on positions for these people. Future Career Broadening assignments will generally be reassignment at the same grade level and include an up-front agreement for the first follow-on assignment subsequent to the career broadening period. This should remove a major uncertainty from the program and enable planned mobility within the career force.

Promotion Evaluation Pattern (PEP) Area

The PEPs are established to centrally identify generic type positions with similar job requirements. Unique positions not falling into the generic definition will have different PEPs based on the position description. The supervisor has the responsibility to write the duties of the position correctly into the position description. Personnel then classifies and assigns the skill codes for that position. The PEP Panel uses these skill codes to develop and assign the proper PEP. If these areas are not properly accomplished, then the CERT may not contain the best qualified people. When this has happened in the past supervisors and candidates have often blamed TPS or other deficiencies rather than determine the real reasons. The consolidation of PEPs has been a goal of the Council since inception and the number has been reduced from over 1,000 to 87 to 55 since 1979.

One additional aspect of the PEP process is the algorithm which applies a formula to the Part III of CPPA to meet personnel's requirement of potential assessment. This adds an unknown process that impacts the ranking of the candidates. While this is a closely held personnel system application, AF/MPK has agreed to allow a Comptroller SES panel to examine the process and allocation of weights in order for the Policy Council to understand and deal with the issue.

Summary

In summary, the foregoing represents direction of the Policy Council in managing your career program. Once again, all participants are encouraged to provide feedback to OCPO and the Policy Council members.

HISTORY:

The Growth and Development of USAF Comptrollership

AN
ACSC PAPER

by Lt Col Joseph A. Campione—Chief, Operations Division (HQ TAC/ACB)

PART V—Data Automation—The Comptroller's Machine Shop

EDITOR'S NOTE:

Data Automation is not now under the jurisdiction of the Comptroller of the Air Force. However, it's organization and functions are part of our history.

Data Automation:

The statistical services office of the 1950's was the forerunner of the data automation facility, but the differences between the two go beyond the differences between electric accounting machines and modern electronic computers. The functions of the two organizations changed along with the tools they used. This article traces the evolution of statistical services into data automation, highlighting technological changes and relating them to organizational changes. The reader may recall that the placement of Statistical Services under the Comptroller was questioned in 1949. The controversy has continued and has caused a variety of organizational structures to develop. They will be briefly discussed.

The evolution of *Statistical Services* from a producer of reports to a manager of machinery can be traced to the post-Korean era. Electric accounting machines were the state-of-the-art in mechanized reporting and the Air Force was quickly putting them to use. In 1952 the *Directorate of Statistical Services* was made the central procurement authority for all electric accounting machines. Other controls were instituted to compare rental and operating costs to the amount of information produced. By the end of 1955 the Air Force used nearly 6,000 machines at 91 locations. There were plans to install machines at 158 bases. A Base Mechanization Coordination Committee was formed at the Air Staff in 1955 to help manage the rapid spread of machine use. The new Financial Management System was one of the key forces behind the rapid growth. A Military Air Transport Service report said:

Base mechanization appears to be the only practical method of meeting the increasing requirements in accounting, in expense forecasting, and in other facets of the Financial Management System.

Machines also helped in supply management. A United States Air Forces in Europe report said:

...in addition to the immediately discernible benefits leading to better Supply management processes, the utilization of machines has produced specific economies. By March 1956, this

headquarters is proposing to return to Headquarters USAF all temporary authorizations initially loaned to support the program, plus 100 permanent spaces to be made available from the four bases most advanced at this time.

The Air Force did not limit its mechanization role to the use of available machines; it helped develop new technology. One example which is still in use is the *Automatic Digital Network (AUTODIN)*. The system is used to transmit data on punched cards or computer tapes from point to point over telephone circuits. The system grew from Air Force sponsorship of joint development by IBM and AT&T from 1951 to 1953.

Electronic computers began emerging before the Air Force could complete its mechanization plan. Controversy arose over the continued use of punched card and accounting machines in 1955. One school of thought favored discontinuing the introduction of the electric accounting and punched card machines and going straight to computers. Statistical Services did not agree. The official position and rationale were best explained in the August 1955 issue of the *Stat Tech Letter*:

It is well to point out here that much of this new equipment is still in the laboratory or workshop and is both untried and untested in base type applications. Another factor often overlooked is that the installation and operation of computer-type equipment requires extensive preparation. Except in specialized scientific areas, there is no case on record of an organization going directly from manual operations to electronic computation profitably.

In preparing for electronic data processing, systems must be reviewed, revised, and refined. Administrative practices and organizational structures often have to be altered. Inventory and accounting records must be brought up to a high degree of accuracy. Basic data must be prepared in a medium acceptable to computers, i.e., punch cards or tapes. Personnel must be trained and educated in producing and using electronic data processing techniques. All of these are natural by-products of conventional punch card mechanization.

To meet these requirements, it is to the advantage of the Air Force to go ahead with its current Base Mechanization program using conventional EAM equipment, recognizing the punch card system of mechanization as a natural transition into the more complex electronic machines which may become available in time.

Although most base mechanization continued to be based on punched card and electric accounting machines, the Air Force gradually increased its use of computers. Articles predicting the growth in the use of computers began appearing in the *Comptroller News* in 1956. Their use grew

quickly. There were 25 computers in use by 1957, 73 by 1959 and 151 by 1960. They were used in the Pentagon, at major air commands and throughout the Air Materiel Command. The growth was prompted by advances which allowed computers to be used for routine clerical work in addition to engineering and scientific applications. The number of computers grew without much regard for standardization in a manner which resembled the proliferation of micro processors and mini-computers in the late 1970's and early 1980's. The need for central management of computers became clear.

The *Directorate of Statistical Services* was the logical choice to control and monitor the use of computers in the Air Force. In November 1960 its name was changed to the *Directorate of Data Systems and Statistical Services*, formalizing the evolutionary shift from an almost exclusive emphasis on statistics to the additional task of managing the machinery which was used to process the data. In February 1962 the directorate published its first planning document for computer use in the Air Force and restated its role in the process as follows:

The Air Force has now reached a stage where the data mission must be revitalized and reoriented...EDP (electronic data processing) has, to a large degree bridged the gap between data and management systems. As a result, previous organizational conflicts over informational responsibilities have been heightened. And last, but not least, the latest desire for information has manifested itself in an ever increasing demand for data in accordance with the capabilities of automatic equipment.

The Data Systems and Statistics function in its widest sense encompasses many associated tasks which are needed to bring data to the user. In summary, it involves the major functions of collecting, processing, and presenting data.

The document included 17 pages of detailed objectives for the selection, acquisition, operation, management and disposition of electronic data processing equipment.

It is worthwhile to briefly examine two aspects of early computer operations before continuing the story of the computer's growth in the Air Force. A short look at the Air Force experience with its first computers is followed by a description of the Air Force's first computer disaster.

Ironically, Statistical Services did not operate the Air Force's first electronic computer; the challenge fell to the *Computation Division* of the *Program Standards and Cost Control Directorate* in February 1952. The machine, UNIVAC, was used primarily as a programming tool. The Air Force was a leader in applying linear programming techniques to forecasting and analysis problems. The UNIVAC quickly became an essential tool to HQ USAF planners and programmers.

Computer technology was far from mature. Computation Division histories provide a glimpse of the problems

associated with computer operations in the mid-1950's. The machine was usable only 75% of the time. The rest of the time was spent performing preventive or corrective maintenance. Today's computer managers carefully manage the preventive maintenance program. Perhaps the reason for this can be traced back to 1955 when a historical report stated:

The preceding six months also saw the available useful time on the UNIVAC remain at the 75% level. It is interesting to note that preventive servicing time utilized (8.0%) was less than half of that for corrective servicing (17.4%). The attendant possibility in this area is to increase the available useful time by increasing preventive servicing and thus lay the groundwork for increasing the available good time.

Preventive maintenance time was increased during the next six months, and useful time reached 77%, exceeding 75% for the first time. No manager would be happy with such a low availability rate today, but that was progress in 1956!

Statistical Services assumed operational control of the *Air Staff Computer Facility* in July 1957. Eight months later a new **IBM 704** system was delivered and a new *Air Staff Computer Center* was established. The old UNIVAC was shipped to the Air University at Maxwell AFB, where it was used to maintain the records of Extension Course Institute. The new IBM also replaced a machine being operated by the Directorate of Intelligence. The new central operation worked smoothly until disaster struck on 2 July 1959.

At 1035 on 2 July 1959, a fire was discovered in the Air Staff Computer Center. The fire destroyed three IBM computer systems, peripheral equipment and 5,000 reels of magnetic tape. The tapes contained information ranging from payroll and statistical data to information described only as "essential to the management and planning function of the Department of Defense." Methods of retrieving lost information and resuming processing had to be quickly found. Fortunately, the state-of-the-art was such that most historical data was stored on punched cards which were stored in metal cabinets. The cards received minor damage and were able to be reproduced. It was also fortunate that duplicate and backup tapes containing programs were stored in other areas. Information needed for recovery was generally available. Finding compatible computers and room to put them posed the biggest problem. The problem was solved through a combination of using equipment at Bolling AFB, buying a new computer and installing it at a consultant's facility and contracting for support from the Bureau of the Census. Meanwhile, work began to rebuild the burned out area. The rebuilt center was ready for use on 6 August 1959. The Air Force did benefit from the fire, despite the cost and inconvenience. It showed that it was possible to recover from a computer disaster and learned, albeit the hard way, new methods for protecting computer installations. →

HISTORY—Part V. . . (Continued)

The Air Force's first formal project directed toward base level computers began on 1 July 1959. The project was named **BLADE** for *Base Level Automation of Data through Electronics*. Prototype computers were installed at Bolling, Charleston and Vandenberg Air Force Bases and Itazuke Air Station. No other information on the project is available. Sketchy references to the project appeared in histories through the end of 1960. The term **BLADE** fell out of use as the Data Automation Directorate came into being.

An *Assistant Comptroller for Data Automation* was appointed in June 1961. The organization was tasked with 16 specific functions, which combined to make it responsible for all planning related to computer use in the Air Force. One of the first policy letters prepared by the unit is significant because it spelled out base level computer policies and philosophies which still apply. The letter is unavailable but was summarized in the unit's first history as follows:

The policies for base level consider the base level EDP program as a single USAF program and not as a group of separate command programs. They are designed to centralize control in the functional areas at this headquarters, bring standardization, reduce duplicative efforts, and insure orderly progress. These policies are: first, no further projects will be initiated to develop data system applications without the approval of this headquarters; second, pilot project concept under the direction and supervision of this headquarters will be used to develop data system applications; third, only standard data systems prescribed and/or approved by this headquarters will be programmed for base computers; fourth, automation by application will be emphasized to meet immediate proven needs; fifth, ADP equipment will be in such configuration and located where it can most efficiently and economically meet the EDP requirements of the base; and sixth, management of base level equipment will be vested in a single agency to insure efficient and economical use. This responsibility is assigned to the base Comptroller.

The appointment of an *Assistant for Data Automation* was a major milestone in the split of statistical compilation from computer management. The *Data Services Directorate* and the *Office of the Assistant for Data Automation* were abolished on 10 September 1962. The *Directorate of Data Automation* was established the same day. The list of functions and responsibilities for the new directorate focused on data automation systems and programs without any mention of "statistics."

The *Directorate of Data Automation* has undergone radical changes in the past 20 years. A discussion of the changes and their rationale is beyond the scope of this history but some of the more important events are listed as a basis for further research by interested readers. The *Air Force Data Automation Agency (AFDAA)* was activated as a separate operating agency on 29 February 1972. The new agency was commanded by the Director of Data Automation and had three subordinate elements: the *Air Force Data Services Center*, the *Air Force Data Systems Design Center* and the *Federal Automatic Data Processing Simulation Center*. The Directorate of Data Automation was transferred to the newly

established *Office of the Assistant Chief of Staff for Communications and Computer Resources* on 12 September 1975, in an effort to develop the growing interface between data processing and communications technologies. The directorate was transferred back to the Air Force Comptroller on 30 June 1978 and renamed the *Directorate of Computer Resources*. The AFDAA was concurrently deactivated while its subordinate units were assigned to the Air Force Communications Service. The Comptroller's role in data processing management was reestablished, but its future uncertain.

Comptrollers were users and operators of general purpose computers at base level since they were first introduced. Several systems were tested in the late fifties and early sixties, but the **Burroughs B-263** was the one most commonly used. It was a card oriented system which facilitated the transition from punched card accounting machines to electronic computers. The system was selected late in 1964, and ten lead installations were made by the end of the year. Thirteen major commands worked together to develop approximately 400 standard programs. Each command also developed about 200 programs for command-unique requirements. The equipment was installed at 146 bases throughout the world by the end of 1966. The machines worked well enough to begin installing them in Southeast Asia in 1967. The estimated manpower savings was 250 spaces. The machine was used for a wide variety of base support processing including payrolls, accounting, personnel, flight records and civil engineering support. The **B-263** was referred to as *Phase 1.5* because it was considered a transitory system between punched card accounting machines and state-of-the-art equipment. Tactical Air Command (TAC) was the only large command which did not adopt the **B-263**. It continued to use the **IBM 1401** which it had independently developed and installed. TAC decided to keep the **IBM 1401** because the Air Force had already begun searching for a replacement for the **B-263**.

The first major program to buy standard base level, general purpose computers for the entire Air Force was known as the *Phase II* project. Its story is noteworthy because it marked the first time "outsiders" played a major role in the selection and installation of the Air Force computers. The decision to proceed with *Phase II* was made in October 1965. Personnel, civil engineering and accounting and finance systems were used as the basis for equipment selection. The program was aimed at completely replacing general purpose computers at nearly every Air Force base using the most modern equipment available. The project was expected to have a significant impact on the computer industry because of its unusually large scope. (Estimated procurement cost of \$67.5 million, annual maintenance \$3.6 million.) Consequently, special procurement procedures were adopted and the Assistant Secretary of the Air Force (Financial Management) was designated as the *Source Selection Authority (SSA)*. A *Source Selection Evaluation Board* was

appointed to evaluate vendor proposals. Four vendors, **Burroughs**, **Honeywell**, **RCA** and **IBM**, conducted live system demonstrations during the last two weeks of January 1967. **IBM** was awarded the contract in April, but **Honeywell** filed a formal protest to the General Accounting Office (**GAO**) a month later. The **GAO** ruled in favor of **Honeywell** so the selection process had to be repeated. The selection of the **Burroughs 3500** computer was announced on 20 December 1967. The first two machines were installed at Bolling AFB and Randolph AFB in April 1968 for program development and testing. The first integrated real time testing in the field began at Langley AFB in October 1968. A final decision to proceed with Air Force-wide installation was made in February 1969 following the success of the Langley test. **GAO** and Congressional interest in the program persisted and several delays were caused through statutory budgetary restrictions. Original plans called for 146 systems to be installed by the end of 1970. Numerous delays, and re-evaluations were encountered and the last of 132 systems was finally installed in January 1975. The **B-3500** was upgraded and reconfigured several times but the system in use in 1983 was essentially in the same family as those installed in 1968. The entire process was notable because of its scope and the complexity of selection and procurement procedures used. The Congressional interest did not wane when *Phase II* was complete.

The **B-263** and **B-3500** were not the only base level computers used in the Air Force. The Air Force began using a **UNIVAC 1050-II** computer in 1964. Base data automation officers "owned" the computer, but they were dedicated to, and operated by, base supply activities. They provided output to the **B-263** and **B-3500** which interfaced with accounting systems, but that was the only time they affected comptroller computer operations. Plans to replace the **UNIVAC** became a major Comptroller issue however.

The latest computer replacement program was known as *Phase IV*. A *Base Automated System for Total Operations (BASE-TOP)* began in March 1975. It was an effort to develop base level automation requirements for the 1980's. It was chartered to look at logistics and general purpose computers with special attention to mobility requirements. **BASE-TOP** became the *Phase IV* program in April 1976. The project's goals included replacing the **UNIVAC** and **B-3500** by the end of fiscal year 1982. The Congressional attention given to *Phase II* paled in comparison to the attention given to *Phase IV* however, and the project quickly fell behind schedule. Congress and the **GAO** questioned the need for separate systems at every base as well as the Air Force's proposed selection and procurement methods. The Air Force was well into the selection process when the **GAO** issued a 50-page report in 1979. The report caused the Air Force to re-evaluate its approach and compromise was finally reached. In January 1983 the Assistant Secretary of the Air

Force (Financial Management) announced the selection of a **UNIVAC-1160** computer to meet *Phase IV* needs.

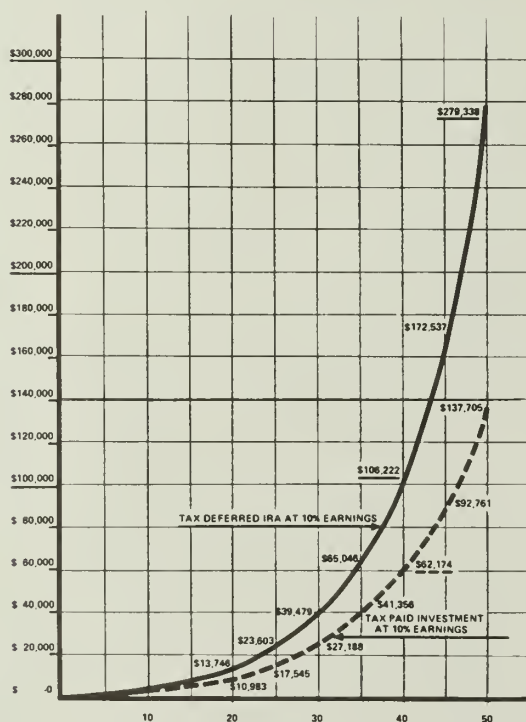
On 1 June 1983, the *Directorate of Computer Resources* at Headquarters USAF was transferred from the realm of the Comptroller of the Air Force to a newly established office in the Air Staff—the *Assistant Chief of Staff for Information Systems*. In general, the *Assistant Chief of Staff for Information Systems (AF/IS)* became responsible for the management of information systems in the Air Force to include the segregated, but related, disciplines of automatic data processing, communications, office automation, and associated information management areas.



What Do You Mean—No IRA?

by Mr Charles R. Differding

The *Individual Retirement Account (IRA)* is the most important thing to come along in the way of planning for your future financial security and that of your children since the advent of the Social Security System. IRAs are now available to anyone with earned income (regardless of the amount). Earned income literally means you've worked for it, as opposed to rents, dividends, or interest which is paid to you for the use of your property. The key to the difference between an IRA and some other form of savings or investments is that this package is tax deferred while the others are not. Tax deferred is not the same as tax free—you will pay tax when the money is taken out, but not until then. In the meantime, the money you would have paid in taxes is retained in the IRA and continues to increase in value; whereas, if the same savings were made outside an IRA, taxes would be paid and your total savings would be considerably less, as shown by this chart.



There are two really major mistakes a lot of people make about the IRA program: (1) a lot of people think you have to deposit \$2,000 into the program each year, which many of you know you cannot afford, and (2) a lot of people put off starting an IRA thinking, "Oh, I'll take care of that one of these days." In the first case, that is just not true. Sure, some plans want you to deposit a minimum amount, say \$1,000, \$250, or \$100; but there are a lot of savings

institutions, such as credit unions, which will let you get started with maybe \$25, and some as little as \$5. Also, some mutual funds have no minimum to open an IRA. The only thing you have to do is call around and find a plan you can afford. As for the second mistake, procrastination is the biggest single reason most people never manage to build up a nest egg. To give you an idea of what you can do with merely \$20 per month, assuming a 20 percent tax bracket, the chart shows the value of an IRA as opposed to straight savings. Please note that the greatest increase in value of this (or any IRA) occurs near the end of the time it's been in existence. That's the compounding effect of interest. However, the key is getting started *now* so that the account has time enough to build up as you near your retirement. But there is an even greater "sleeper" in the IRA program which has not been advertised nor pointed out in any of the literature—more about this later.

A lot of people get an IRA started at a \$10 per pay period rate and then increase the amount they contribute by some part of each pay increase they receive as the years go by, say maybe a fourth of each pay increase. That way the IRA would rise to even greater heights. To give you an idea of how you can more than triple the IRA shown on the chart, by increasing the amount of the deposit each year by only \$5 (that is, in year two you deposit \$15 each payday; in year three, \$20; in year four, \$25; etc.), you would have \$352,340 on deposit at the end of 40 years, again assuming earnings of 10 percent per year. Sure, \$2,000 is the maximum you can contribute in any one year but you can contribute less than that, so long as you are in the right plan. Talk with your credit union and with your bank, as well as some other financial organizations, to find the plan best suited to your needs. An excellent source of information is *Mutual Funds* by Wiesenberger Investment Companies Service; your local library might have a copy. Then get either an allotment or an automatic bank transfer going—don't procrastinate or you will drastically shorten the length of time which will mean less money "down the road". The automatic deduction ensures the deposit will be made every payday regardless of whether you are present for duty, on leave, or on TDY. Sure, there are tax implications in all of this, but we don't need to address them here. Your credit union or bank can give you those details. They are few and not really complicated. But **GET STARTED!!**

You will note from the chart that \$10 per pay period, earning 10 percent per year in an IRA, would mean you would have about \$100,000 saved at the end of 40 years. Contrast that with the \$62,000 you would save putting the same \$10 in a regular savings account and paying taxes on the earnings. The difference is the deferral of taxes feature with an IRA (20 percent in our example) and the earnings you can generate from that deferral. Now many of you might be thinking that 40 years is too far into the future to worry

about just now. However, look at the effect of compounding in the last 10 years! You can't afford *not* to get started. Depending on your tax status at retirement, you could take all funds out of your IRA and reinvest them to continue to earn interest or dividends (say, tax-free municipal bonds). If you merely lived on the interest that \$100,000 would continue to earn, assuming 10 percent earnings, you could supplement your social security and/or any other pension you would have by about \$10,000 per year for as long as you lived. You could continue to provide your spouse \$10,000 per year, and then your estate would still have the \$100,000 available to be divided among your children. Consider what that would mean in your insurance program, also. This idea of a supplement does not mean you could retire exclusively on this relatively small IRA. It means the difference between retiring to a life of leisure with an occasional steak and an occasional trip to visit relatives or friends versus barely subsisting, not knowing if you'll have enough to eat near the end of each month.

The "sleeper" in the IRA program is the earnings that can be garnered by having an IRA for ten years longer than we have been discussing. Note on the chart that the earnings for our plan (\$10 per pay period earning 10 percent interest) jump from some \$100,000 to about a quarter of a million dollars when we go from 40 to 50 years. This again is the compounding effect of interest. Now, if you consider the normal age of retirement to be 65, then to get into these lofty figures, you can see that a plan has to be started by the age of 15.

PARENTS: The most important thing you could do for your children (other than education) is to open an IRA for them as soon as they are earning money.

Children have jobs such as delivering newspapers, babysitting, mowing lawns, shoveling snow, and other part-time jobs. This is *earned income* and makes them eligible for an IRA. Since mom and dad often provide an allowance,

it is impossible to determine whether or not the actual deposit to the IRA came from the allowance or the earned income, so long as the deposit to the IRA does not exceed the amount of earnings of the child. How do you prove the money was earned? You file an income tax return for the child. However, if those earnings exceed \$400, the child will be subject to the self-employment tax of 11.3 percent (equivalent to social security tax). In our example, we are talking about \$240. Declare the amount of earnings on the top line (wages and salaries), and then drop down to the adjustment section and deduct the same amount as a deposit to the IRA account. Net effect equals zero Adjusted Gross Income. Needless to say, as soon as the child is earning his/her own way, payments into the IRA should become the responsibility of that child. With adequate training and discipline instilled by the parent into the child's habits, the \$10 per pay period would be continued. *You cannot get into the lofty heights shown on the chart without getting started very early in a person's life—and the sooner the better.*

The choice is yours.

Bob Differding is chief of the Cost and Industrial Fund Systems Branch at the Air Force Accounting and Finance Center, Denver, Colorado. He holds a Bachelor of Science degree from UCLA and a Master of Business Administration degree from George Mason University, Fairfax, Virginia, each with an accounting specialization.



With some 28 years of federal government service, his experience as both an internal auditor and a systems accountant has spanned five bases, two commands, two Pentagon assignments (Navy and Air Force), and two departmental accounting centers (Navy and Air Force). He has been a continuous member of the American Society of Military Comptrollers since 1968 (Pikes Peak, Washington, and Denver Chapters).

Cost Considerations in Aircraft Leasing

Rated Best Article for the January 1985 Issue

The article co-authored by Mr Joseph T. Wagner and Mr Robert H. Scott, *Cost Considerations in Aircraft Leasing*, was chosen by major command Comptrollers as the best eligible article published in the January 1985 issue. Mr Wagner is a resource analyst for Headquarters Air Force Systems Command, Andrews AFB MD, and Mr Scott is a cost analyst at the Aeronautical Systems Division, Wright-Patterson AFB OH. They become the first of four finalists to compete for the **1985 Best Author Award**.

Second place was taken by Col C.L. "Chuck" Martin's article, *The Characteristics of an Effective Financial Operations Supervisor*. Col Martin is commandant of the Professional Military Comptroller School at Maxwell AFB AL.

Third place went to Mr William R. Pritchard's article, *Requirements for Professional Qualifications of Accountants and Budgeteers*. Mr Pritchard is Chief, Commercial Services and Materiel Division, Directorate of Accounting & Finance, Space Division, Los Angeles CA.

An Aid for the Decision Maker

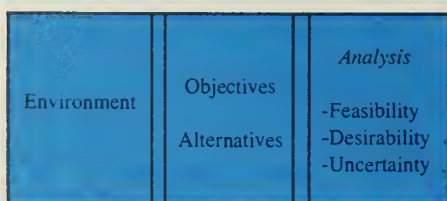
by Colonel Larry L. Coldiron

Do you ever get the right answer to the wrong question? In the day-to-day management of our programs, offices, and personnel, we seem to embarrassingly often come up with a good answer, but unfortunately, we asked the wrong question(s). If this happens to you from time to time, perhaps the thoughts that follow can be of some help to you.

Regressing a moment, let me say that systems analysis training is alive and well at the Navy Post Graduate School. A recent lecture at the *Defense Resource Management Course* reminded me that there are occasions when a systematic approach to decision-making may provide not only a good answer to a problem, but it may also provide the best answer. Failure to ask the right questions often results in an invalid starting point with a false confidence in our ultimate decision. A simple three-step approach, called the *Socratic Inquiry* method, can help improve problem-solving capabilities.

The *Socratic Inquiry* method was developed by the Athenian philosopher, Socrates, over 2,000 years ago, but it still remains valid today. While various diagrams and complex approaches are available, the whole process can be simplified, as shown below, with no loss in the ultimate goal of better information and options for decision makers.

Rather than "back-of-the-envelope" or gut feel decision-making, the diagram suggests a systematic approach to be followed. First, we should analyze the environment by defining the why, what, where, when, and how of the problem. Once some of the parameters of our environment are identified, we can define or develop our objectives and alternatives—our second step. Only after we have completed the first two steps are we ready to move to our third step—performing an analysis of the feasibility, preferability, and "spill-over" impact of our alternatives. Too often we jump right into attempting to analyze our problem without first defining the "real" problem or what alternatives exist.



Valid
Decision-Making
Information

STOP! At this point most readers are saying to themselves—Yes, I have heard all of this before. There is nothing new here, and this writer obviously has never lived in the real world of monetary, political and time constraints. The reader may say: *I don't have time to do this process. In my world of financial management, the commanders want decisions now. The overriding philosophy is one of "lead, follow, or get out of the way."*

But the problem is that we are going to continue our decision-making every day, regardless of whether or not we have the best possible baseline to work from. To compound this further, sometimes we don't document why we made a decision, even when we had the correct data to work from, and this may lead to future problems. An additional point to be emphasized is that one does not need a microcomputer and a staff of analysts to follow the simple systematic approach being recommended.

As members of the Comptroller community, we serve as the "honest broker" in decisions regarding the spectrum of Comptroller responsibilities. The first act in analyzing the environment is to take the time to determine what it is we are really trying to do and, more importantly, why it must be done. For example, an erroneous assumption on the level and type of funding involved is a common error that often leads to expectations that cannot be fulfilled and delays the problem solution. Therefore, the few minutes spent to clearly determine such things as whether the funding approval level is a local, MAJCOM, USAF, or even Congressional decision pays big dividends in terms of time and effort. Similarly, considering the amount of the commander's or other key individual's involvement and the time of the fiscal year, first quarter versus last quarter, are important factors in the orderly resolution of the problem at hand. While these items seem so basic as not to need mentioning, various key factors are often overlooked until after much effort has been expended and a road block is encountered.

Next, we need to clearly spell out the objective and alternatives. It's important to be quantitative and time explicit at this point. Failure to do so may result in the analysis and pricing out of options that are not viable. A major trap to be avoided in the decision-making process is to assume that a given requirement is valid merely because it is associated with something that clearly has a high mission priority.

Having determined there is a valid objective and more than one alternative, the next step becomes analysis. The critical elements become feasibility and desirability of the alternatives, and degree of uncertainty or conversely, degree of confidence, in a given alternative being the best approach. An area often overlooked is the "spill-over impact;" that is, the impact on other operations and systems. Are we going to create an incompatibility or manning problem, for example, by the proposed action? Through a conscious, iterative process of challenge, determination, and elimination of biases or invalid assumptions, and quantification of cost effectiveness, where applicable, we begin to reach the point of providing decision makers the right options with adequate documentation. Having done our best to systematically analyze the problem, we can now return to the human factor.

One may say all is well and good, but give me a practical example of how this "systems analysis" will work and what it can do for you. For that, let's look briefly at two related issues that will remain with us for a long time. The first is year-end spending and attendant publicity, and the second is ensuring we spend funds only for bona fide needs in a given fiscal year. The need for sound decisions on how to obligate scarce tax dollars allocated to our control dictates a systematic approach.

Environment—Our world is full of program slippages, contracting difficulties, late appropriations/supplementals/reprogrammings, and sometimes rapid change in guidance. We face adverse publicity due to lack of understanding, past abuses, and sometimes failure to think before we act. Additionally, valid requirements are usually much greater than available funds.

Objective/Alternatives—The great majority of us want to maximize the value of every dollar spent to meet mission goals and take care of our people. Seldom do we hear anyone say, *I want to spend as much as I can*. Yet the latter statement is cited by others as our objective, and we sometimes fail to be in a position to counter the comment. Thus, in this simplified case, we have alternatives ranging from spending every dollar available to returning all of the funds to a higher headquarters.

Analysis—Our first response may be, *I can't turn the money in; they (higher headquarters) will cut my funding next year*. Our first question should be, *Are*

we proposing to fund this requirement just to avoid turning funds in? If the answer is no, then our analysis should concentrate on feasibility, desirability, and confidence in our priorities. If our answer is yes, common sense dictates turn-in, assuming no other valid priority unfunded requirement exists.

The process advocated need not be a time-consuming, highly structured process. By asking the right questions and *analyzing* rather than just *accepting* the answers, we establish an environment that documents decisions, avoids criticism, and maximizes effectiveness and efficiency. This environment precludes the "use it or lose it" philosophy; instead, it creates the ability to defend requirements, near-term and long-term, on the basis of their validity and contribution to the mission, not their aggregate dollar value compared to past execution. In today's world of rising deficits and intense scrutiny of how defense dollars are spent, we can do no less than apply a systematic approach to the decision-making process.

Col Coldiron is Chief, Composite Forces Division, Directorate of Budget, Headquarters Strategic Air Command. He holds a BS in accounting from California State University (Chico) and an MBA from Michigan State University (through AFIT). Prior to his present position, Col Coldiron was a DOD Joint Activity Budget Officer for HQ Combined Forces Command, Korea, and the Wing/Base Comptroller at Griffiss AFB NY. He is a member of the ASMC.



Air Force Audit Agency's Outstanding Auditors for 1984



Mr Thomas F. Bachman
Program Manager, Acq Div
Acq & Logistics Sys Directorate
Wright-Patterson AFB OH

Outstanding Supervisor (Co-Winners)



Mr Bobby G. Hudgins
Chief
AFAA Area Audit Office
Eglin AFB FL

Outstanding Audit Manager



Mr Alton A. Lewis
Comm, Int & Trans Div
Forces & Supt Mgmt Directorate
Norton AFB CA

Outstanding Auditor



Mr Timothy J. Lynch
AFAA Area Audit Office
Tinker AFB OK

Government Outlays

CAN THEY BE CONTROLLED?

by Capt Lynn D. Malmstrom

The late Senator Everett Dirksen once said, *A billion here and a billion there and pretty soon you're talking big money.* That statement pretty much captures how easy it is for most of us to spend a buck or two, or for Congress to spend billions. But the pressures of huge yearly budget deficits and a staggering national debt have combined to set nearly everyone thinking of ways to somehow reduce outlays. A popular concept known as the "balanced budget" is widely discussed, but even with legislated requirements to balance revenues and expenditures, more money is always spent than collected.

In the spring of 1983, Mr. Joseph P. Popple, Deputy Comptroller of the Air Force, asked the **Rand Corporation** in Santa Monica, CA to study the implications of outlay control for the Air Force. His concerns focused on how and where the Air Force could continue to function with significant cuts in spending (say greater than five percent) created by legislated rule, statute, or constitutional amendment limiting federal outlays.

As a rule, greater attention is given to obligations than outlays. Government expenditures are managed based on amounts obligated from monies approved and appropriated by Congress. Outlays, broadly defined as checks drawn on the Treasury, flow out over time from money obligated. Although some control can be exercised when the government commits itself to purchase goods and services, there is less control over when the goods or services are actually delivered and the invoice due. This loss of control often makes it difficult to predict the timing of outlays because of contractors balancing orders between private and government buyers, lead times, production problems, etc.

The Wheels Turn

Research at **Rand** confirmed that control over the timing and level of outlays, particularly in the short-run, is very difficult. First of all, past attempts within our existing system to closely control outlays have not been successful. Second, legislative and the constitutional attempts by individual states to balance their budgets are almost never successful. And third, other countries that use essentially cash budgets and operate with greater executive freedom and less restrictions seldom achieve effective controls once the wheels begin to turn. These three related situations may not be a revelation to some, but they provide strong evidence that once Congress appropriates money, the spending path it takes cannot be easily changed.

During fiscal years 1957-58, President Eisenhower was faced with an economy in recession and high inflation. The Eisenhower administration desperately sought ways to alleviate the recession through spending and tried to retain a modest budget surplus to ease inflation pressure. Congress also searched for solutions through fiscal policy as the national debt approached the established ceiling of \$275 billion.

When the FY 1958 budget was transmitted to Congress in January 1957, it proposed an increase in new spending of nearly three billion dollars more than in FY 1957. Although revenues were also forecasted to increase by three billion dollars, leaving a projected \$1.8 billion surplus, several government officials were alarmed by the increase in spending, including Eisenhower's Secretary of the Treasury, **George M. Humphrey**. In March 1957, **House Resolution 190** was passed calling for substantial cuts and asked the administration to tell Congress where the cuts could best be taken. A month later, Eisenhower presented a plan identifying \$1.4 billion in spending cuts. However, he made it clear reductions in actual expenditures would be much smaller and some of the authorizations would be restored the following year. With the apparent exception of some stretch-out in construction

schedules, the reductions were based on revised estimates of workloads rather than program changes.

Until 1957 little attention had been paid to the rate at which military departments were signing contracts and although the administration had made its desires known regarding expenditure results, it was now in a poor position to enforce them. In response to rising defense orders, aircraft production employment peaked in the spring of 1957 and deliveries to the Air Force rose faster than expected. By May it was clear defense outlays for FY 1957 would be substantially higher than the January estimates.

On 1 June, the Secretary of Defense **Charles E. Wilson** ordered the Air Force to cease its practice of "phased buying." Instead of using appropriations for the full cost of a certain number of weapons, the Air Force had used its funds for components of a larger number, thus giving the administration and Congress little alternative but to appropriate additional money for the remaining essential components. Secretary Wilson also ordered an across-the-board cut of \$500 million in military contract awards, but these steps came too late to have much effect on disbursements for FY 1957. By year end defense outlays were nearly \$2.5 billion more than the January estimates. In spite of the bulge in defense expenditures, a shortfall in foreign aid expenditures and a large unbudgeted repayment to the Treasury by the **Federal National Mortgage Association** helped the administration realize a surplus of \$1.7 billion in FY 1957.

Nevertheless, other steps were taken to get defense spending under control. At the end of June 1957, a stretch-out of weapons production and restrictions on overtime work by defense contractors were announced. In July, a series of Army and Air Force manpower cuts were announced to take effect starting immediately. Also, Eisenhower asked all federal agencies to hold spending to previous year levels. Though this action would effectively reduce projected spending by two billion dollars, it was implemented because Eisenhower's request for agencies to self-identify proposed cuts in the budget had not produced any significant results.

In August 1957, the new Secretary of the Treasury, **Robert B. Anderson** informed the chairmen of the **House Ways and Means Committee** and **Senate Finance Committee** that the administration would try and live within the existing debt ceiling of \$275 billion. Of course, this decision meant outlays would have to be closely controlled. On 9 August, a five percent cut in advance "progress payments" to defense contractors was announced to take effect on 1 September. Although this stretch-out of payments provided some immediate cash relief for the government, it forced contractors into a "cash crisis" because of their low working capital. Also in September, a number of arsenals and bases were closed or announced for closing and recession talk was increasingly linked with defense cutbacks. A number of analysts blamed the cutbacks in progress payments for the unfavorable business outlook, and some defense contractors began to doubt whether they would be paid at all. This led the new Secretary of Defense, **Neil McElroy** to issue a statement assuring them the government was not planning to avoid payment altogether.

On 4 October 1957, the launch of "sputnik" by the Soviets marked a turning point for further serious efforts to reduce expenditures. President Eisenhower called for sharp increases in the defense budget, and subsequently, the national debt ceiling and spending levels were adjusted upward to accomplish these objectives.

Lessons from State Experience

The Eisenhower administration experience in 1957-58 provided evidence of the overall difficulty of controlling federal outlays.

Today, there is increased pressure for a constitutional amendment to balance the budget and limit yearly deficits. Let's take a look at the various ways states try to balance their budgets and how successful they are.

All but two states (Connecticut and Vermont) are governed by either a constitutional or legislative limitation on operating budget deficits. The limitations these states impose take various forms: twenty-five states limit the amount or type of debt incurred; twenty states require appropriations do not exceed estimated revenues; eighteen states require the governor submit a balanced budget; nineteen states require expenditures be reduced if a shortfall appears imminent; and four states require a tax be levied the following year to pay off any debt that accrues.

On the positive side, state governments generally do a good job of balancing operating budgets, but on the negative side, state debt has increased at a faster rate than federal debt over the last twenty years. This situation has been created because states faced with statutory and constitutional limitations on debt have successfully avoided the limitations by creating various authorities that issue "moral obligation" bonds to finance activities such as upgrading transportation systems, building college dormitories, etc. Although those authorities are empowered to issue bonds to finance activities, these bonds are not backed by the full faith and credit of the state, nevertheless a moral obligation is created to satisfy the debt. Such authorities not only allow the state to circumvent the statutory or constitutional limitations, but also hide expenditures from public scrutiny since they are not included in the operating or capital budgets.

Legislation introduced in the 96th, 97th, and 98th Congresses to balance the budget and limit spending were all worded similarly to the states legislation. Although the constitutions of more than three-fourths of the states prohibit or restrict long-term indebtedness (the major cause of deficits), the plain fact is that every state has incurred such debt.

State experience then offers little support to expect constitutional restrictions would help control spending or prevent deficits. Because there are no limitations now in effect in the federal government to prevent it, Congress has authorized borrowing tens of billions of dollars by "quasi" or "non-governmental" agencies beyond the statutory debt ceilings. This method of "creative budgeting", although satisfying the letter of restrictions, does not fully honor it, and other techniques would probably be developed by budgeteers and legislators if confronted with restraints not experienced by the state governments.

Can Foreign Governments Do It Better?

There's no doubt the issues of balanced budgets, deficits and national debt extend beyond federal and state governments in the United States. In research at **Rand**, we investigated how Canada and the United Kingdom, both with Westminster-style parliamentary systems, operate using outlay-based budgeting systems. The chief executive of those countries can exercise greater control over outlays than the executive branch in the United States because they have the power to impound funds, obtain supplemental funds without the initial approval of Parliament, and can budget specifically for contingencies. However, even when the executive has use of these tools, they are often not enough to exercise any significant control over outlays, particularly in the short-run. These conditions are demonstrated in the 1980-1981 experience of the United Kingdom.

The United Kingdom generally accommodates any outlay overruns by appropriating supplemental funds to cover them. But

in fiscal year 1981, the government was faced with a large impending overrun and took several steps to prevent or at least reduce it. During 1980-81, the British economy was in a recession and contractors shifted resources to government contracts to keep the workforce employed. As a result, goods were delivered sooner and in larger quantities than planned, and larger than expected bills were presented to the government for payment.

The Ministry of Defence was responsible for a large share of the contract work which was being accelerated and some of the measures they took were drastic. An early step was a total moratorium on new contracts. Some exceptions were made, but only on approval of high authority. The automated ordering process for common use items when stock levels reached the re-order point was cut off by "unplugging" the computer. In a few instances, existing contracts were cancelled with most of the termination costs falling in the next year, and in others, the government informally negotiated with contractors to slow the rate of delivery of goods and bills. Although hiring freezes for civil servants contributed small immediate reductions in pay and allowance costs, the action that had the single biggest effect was a one-time shift in the government bill-paying cycle. This effectively postponed one bi-weekly period's bills until the following fiscal year.

The bottom line is, as in the case of the Eisenhower experience, the British attempt to make sudden adjustments in outlays was very disruptive to defense programs and operations and yet realized only small reductions in current year outlays. In fact, some of the measures taken actually increased outlays (e.g., contract stretch-outs, cancellations and payment shifts) in the next and future years.

Where Do We Go From Here?

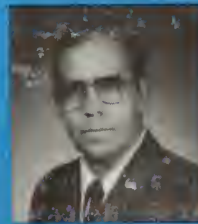
Clearly, the level of outlays in government spending flows from monies appropriated by Congress. Although deficit reducing initiatives may make it desirable to spend less now and in future periods than was originally appropriated, experience shows that to do so requires drastic measures that often are ineffective to reducing outlays.

The Reagan administration recently announced a goal to reduce the yearly deficit by one-half, to \$100 billion by 1988. Now is the time to identify how and where budget cuts will be taken to make progress on that goal for 1988. If the tough decisions are not made now, achieving that goal will be overcome by events, or worse yet, even more drastic measures may be implemented in attempts to reduce expenditures in latter years. The latter course will almost certainly cost more politically as well as in dollars than to bite the bullet now.

Capt Malmstrom is an action officer for the Policy and Procedures Div, Directorate of Cost & Management Analysis, HQ USAF. He holds a bachelor's degree in accounting from the University of Utah and a master's degree in human resources management from Pepperdine University. He is also a certified public accountant.

Prior to his present assignment, Capt Malmstrom was a Rand Research Fellow, Rand Corporation, Santa Monica, CA; and Executive Officer to The Auditor General, Headquarters Air Force Audit Agency, Norton AFB, CA.

Capt Malmstrom is a member of the American Society of Military Comptrollers.





United States Air Force C

Outstanding Comptroller of the Year



LTC Thomas A. Malone
351 SMW/AC (SAC)
Whiteman AFB, MO

Outstanding Comptroller Plans Officer



LTC John M. Franco
HQ MAC/ACX
Scott AFB, IL

Outstanding Officers



Capt Thomas W. Koch
86 TFW/ACF (USAFE)
Ramstein AB, GE

Outstanding Airmen



SSgt Timothy A. Kilpatrick
323 FTW/ACF (ATC)
Mather AFB, CA

Outstanding Civilians



Ms Agnes D. Magala
HQ AAC/ACFPC
Elmendorf AFB, AK

Outstanding MAJCOM Individuals



MSgt Timothy L. Segebarth
HQ SAC/ACFP
Offutt AFB, NE

Accounting & Finance



Capt John C. Sullivan
401 TFW/ACB (USAFE)
Torrejon AB, SP



MSgt Larry W. Powell
HQ SISD/XQF (AFCC)
Offutt AFB, NE



Ms Rita M. Daniels
31 TTW/ACB (TAC)
Homestead AFB, FL



Capt Sandra L.B. Frederick
HQ TAC/ACBSF
Langley AFB, VA

Budget



Capt Eddie D. Weeks
ASD/ACCR (AFSC)
Wright-Patterson AFB, OH



SrA Denise P. Gilmore
437 MAW/ACM (MAC)
Charleston AFB, SC



Ms Wanda F.B. Patterson
343 TFW/ACM (AAC)
Eielson AFB, AK



Capt Alan A. Wolosz
HQ SAC/ACMC
Offutt AFB, NE

Cost & Management Analysis

Comptroller Awards for 1984

Outstanding Educator of the Year



TSgt Lorraine A. Link
3750 TCHTG/TTGBF (ATC)
Sheppard AFB, TX

Outstanding Resource Advisor



SSgt Julia M. Brinkley
62 OMS/MAOS (MAC)
McChord AFB, WA

Outstanding MAJCOM Resource Advisor



Capt Larry E. Trower
HQ SAC/SIXFB
Offutt AFB, NE

Best Comptroller Organization



437 MAW/AC (MAC)
Charleston AFB, SC

Best Accounting & Finance Office

*No Photo Available
at Press Time*

86 TFW/ACF (USAFE)
Ramstein AB, GE

Best Cost & Management Analysis Office



KTTC/ACM (ATC)
Keesler AFB, MS

Best Budget Office



321 SMW/ACB (SAC)
Grand Forks AFB, ND



Letters to the Editor

In Search of Excellence

Dear Editor:

I consider myself privileged to have been able to attend the recent Cost and Management Analysis Executive Session. As one of the few junior officers in attendance I was both amazed and impressed to see first hand the genuine concern our senior leadership has for our careers. One of the discussions that hit home with me was during a session entitled, "In Search of Excellence." The purpose of the discussion was to try to define why some Cost and Management Analysis offices are good, and why some aren't so good. Although the outcome of the discussions produced significant results in terms of milestones and action items, the discussions involving what attributes characterize a successful shop were of particular interest to me as a former office chief and I'd like to pass them on to you. It should be noted that although these discussions were limited to Cost and Management Analysis activities, these attributes of success can be applied to all Comptroller functions.

Point number one—An office is rarely successful if it doesn't have a strong office chief. It doesn't matter if the chief is a senior NCO, junior officer, or civilian. Without exception, all of the shops identified by our leaders as outstanding had strong chiefs. Now, let's dig a little deeper, what is a strong office chief? As far as I can tell, a strong chief is technically competent; motivated; a good communicator; and a good leader. Well, that doesn't sound too bad, so let's break those down a little farther to see how we stack up.

Technically Competent—Very few of us will make it very far in the financial management field without some technical competence. In today's environment of tight budgets and open public criticism of government over spending, we've got to have people who know how to manage resources. Therefore, we of all people need to have sharp technical skills so we can help others when they're in trouble.

Motivated—I think you'll all agree that without a positive motivated mind-set, it's difficult to be successful in any endeavor. And, motivation breeds motivation.

Good Communicator—Needless to say, if you're technically competent and motivated, you must translate that ability into information others can understand. With that in mind, effective writing and speaking skills are paramount to your success. However, to put all these skills to good use, you must have good leadership skills.

Good Leader—This one may be the most crucial. Any organization or group needs a leader if it's going to be productive. Not just in name only, but a strong leader who's concerned about the people and the job. It's easy to say the comptroller or wing commander doesn't use our

services, but it's more difficult to overcome those barriers by persistence, and prove to them you do indeed have a valuable service to offer. A point in fact is many of our strong officers are often snapped-up as executive officers for the commander.

To wrap up point number one, a strong office chief needs to know the job, be motivated towards doing the best job possible, be able to translate technical data into useable information, and must lead the shop forward.

Point number two—A common thread among outstanding ACM shops is a good Commander's Management System. The specific type of system, i.e., briefings or notebooks doesn't matter. The important thing is that the information provided is responsive to the commander's needs, timely, and contained analysis. Let's expand on those parts.

Responsiveness to the Commander—Although it sounds like everyone would know you don't spend your time on a product nobody wants—it often happens. Many commanders can remember they receive some sort of statistical digest from ACM every month or quarter but very few can tell you what's inside. The reason—it's not what the commander needs. If you can accept the fact wing commanders have problems they have to deal with, and I think most of us can, then why is it that we oftentimes aren't working those same problems? Therefore, your information system, whatever form it takes and whatever you want to call it, must address the concerns of the commander to be of use. Otherwise, we are simply keeping history which leads me to my next point.

Timeliness—Very few people on base, with the exception of the historian, have a use for old information. Therefore, once we find out what's on the commander's plate, we need to provide current and accurate information so the commander can make the best decisions possible. Commanders are looking ahead, not behind.

Analysis—Even if you've really got your act together and have timely data the commander needs, your most important role is to provide an analysis of the data so that it becomes information that helps the commander grasp the situation, assess the alternatives, and make decisions. Most of us have small computers that can produce graphs that will make your eyes water, but a graph alone doesn't begin to tell the whole story. In fact, the fun is just beginning, because now you need to analyze the data and provide the commander the information needed to correct the situation. Having done your homework you can provide a total assessment of the current situation, tell why the trend is adverse, and give recommendations to reverse that trend. If you are up on your

quantitative techniques, you can even project a get well date. Now think of the charts that are in your digest and ask yourself, "Have I done what I'm really trained to do, or have I just gathered some data and drawn a chart?"

Point number three—This takes us back to our most valuable asset—people. At least one strong NCO was present in all shops considered outstanding. When I was an NCO I used to read with some reprehension the statement in the PFE manual that NCO's are the backbone of the Air Force. But now, as an officer, I see daily why that statement is absolutely true. Aside from needing the same attributes I listed for a strong office chief, the NCO has the task of helping our junior officers develop the skills necessary to be strong chiefs. In many cases our dedicated NCO's are carrying the heaviest load; they are analysts, trainers, and supervisors all rolled up into one. And that's a big responsibility.

Point number four—Since the Comptroller is a relatively small career field, PCS assignments are sometimes frequent. And, without a dedicated civilian analyst, particularly in our stateside bases, things would shortly go down the tubes when that strong office chief or strong NCO left. Continuity is a valuable thing to have and in our career its often crucial. If the captain in charge goes to SOS and the TSgt NCOIC goes PCS, the commander still needs ACM's help. And that's when the value of the civilian analyst to carry on and improve upon the mission is especially valuable. Also, the civilian analyst is often times placed in the trainer role as is the NCO. Therefore, our civilians are a valuable member of the team whether the shop is fully manned or during the tough times.

To summarize, it was clear to me during the recent Cost and Management Analysis Executive Session that our best shops have a strong office chief, NCO, civilian and a good information system that serves as a foundation for other tasks we perform such as management assistance services, cost analyses, internal control reviews, etc. Although these attributes for success were developed in relationship to the Cost and Management Analysis mission, their value is equally important to all comptroller functions. So, if you're an office chief, be a strong one; if you are an NCO, take pride in developing our junior officers; if you are a civilian, realize that you're one of the keys to success; and as a shop, be sure you've got a solid Commander's Management System. Teamwork is the key, excellence is our goal!

Capt Larry O. Spencer
HQ USAF/ACMP (Field Resources Branch)



NOTES FROM THE:

Directorate of Budget

by Maj Gen C.E. Watts, III—Director of Budget

Autovon 225-1875

FY 86 Program Budget Decision Cycle. The FY 86 Program Budget Decision (PBD) cycle continued its tradition as a significant challenge involving the entire Air Staff. The process began in October 1984 and concluded in January 1985 with the Budget Review Board (BRB) examining over 175 PBD documents affecting our Budget Estimate Submission (BES) of \$110.3 billion. The BRB appealed 77 of the tentative decisions and received favorable consideration on 46. A final appeal of five Major Budget Issues (MBIs) was made at a meeting between the Secretary of the Air Force and the Deputy Secretary of Defense. All of the Air Force appeals were approved. The revised Total Obligation Authorization (TOA) for the Air Force was \$110.3 billion. Some of the notable reductions were in the C-5 program (-\$197M), aircraft modifications (-\$126M), civilian pay reduction (-\$290M), foreign currency (-\$92M), military construction (-\$108.4M), inflation (-\$1.1B) and stock fund (-\$216M). However, there were also some significant increases such as Peacekeeper (+\$346M), Civil Reserve Airfleet (CRAF) mods (+\$164M), Over-the-Horizon Backscatter Radar (+\$133M), C-20A (+\$100M), T-46—Next Generation Trainer (+\$50M), Military Pay (+\$550.1M) and C-17 (+\$98M). Major commands (MAJCOMs) were kept informed on the process through mailings of PBDs and, in some cases, the ability to review automated reports and briefs of Air Staff recommendations.

FY 85 O&M Execution. The funds provided to the MAJCOMs in January 1985 completed the Air Force distribution of FY 85 O&M funds. The only potential for an additional distribution is tied to the civilian pay raise supplemental request. Each command has been given a target funding number for the remainder of the fiscal year which assumes the full pay raise supplemental will be approved. FY 85 planning is now completed. Now that this phase is complete, we must focus attention on obligating our contracts early. Repeated emphasis at financial committees and staff meetings must ensure aggressive follow-up to avoid inordinate delays in project design, statements of work, and contract administration. Timely obligation requires an investment in time at all levels to ensure success. The MAJCOMs must release project approvals and funds to the field quickly. Comptrollers and base budget officers must work closely with the civil engineer, contract officers and other involved parties to avoid delays. The Vice Chief of Staff of the Air Force has given us a specific objective: at least two-thirds of the Air Force's FY 85 obligations for facility projects contracts must be on the books by 30 June 1985. That is a big order and will require our continuous involvement and follow-up at every level.

Revision of the Expense—Investment Criteria. The proposed elimination of the \$3,000 threshold rule as an expense-

investment criterion has taken another critical step (please refer to page 18 of the Oct 84 issue). The *President's FY 86 Budget* includes appropriation adjustments (Other Procurement and O&M) implementing this policy change. If approved by Congress via enactment of the *FY 86 DOD Appropriations Act*, the \$3,000 rule will be eliminated and an expanded version of the centralized item management concept will be adopted (see *AFR 170-14*). The key changes include:

- ★ Non-Medical Base Procured Investment Equipment (BPPIE), FASCAP and some General Purpose ADPE programs will migrate to O&M from Other Procurement (Investment).
- ★ Medical BPPIE and some General Purpose ADPE programs will be designated by the appropriate Air Force functional entity as "Service-Wide/Centrally-Managed" programs and will remain Investment funded.

It is premature to completely assess the likelihood of Congressional approval of this initiative, but we will keep you posted. Additionally, several policy and procedural changes are being forestalled pending an indication of the likelihood of Congressional passage. The *MAJCOM FY 86 Fin Plan* inputs will help us consider the necessary internal O&M resource adjustments. The biggest impact will be felt by Non-Host-Base-Support Tenants (see *AFM 172-1, Volume I, Chapter 10, Paragraph 10-3*). These types of activities which currently receive BPPIE funds support from the host may experience significant growth in their O&M equipment requirements. As with any change of this magnitude, maximum cooperation between Air Force activities will be essential. Should you have specific recommendations on any aspects of this initiative please feel free to forward them to AF/ACBMD.

FY 86 Congressional Review. A major factor influencing Congressional deliberations on the *President's FY 86 Budget* is the state of the economy, specifically the deficit projections. Both the Reagan Administration and the Senate Republican leadership have indicated a goal to reduce the federal deficit to \$98 billion by FY 88. It would be an understatement to say that this will be a formidable task and deliberations to date indicate that this year will shape up as a year of "tough decisions." The *President's FY 86 Budget* already considers a 5% reduction in civilian pay and a zero FY 86 pay increase for military personnel. Additionally, an option is being discussed that would freeze spending authority for one year. A freeze option would inhibit our ability to: support new weapon systems, fund increased manning, and support the annualized costs associated with programs begun in FY 85. Whatever the eventual outcome, there appears little doubt that the challenges associated with this particular Congressional session will be significant and critical.



NOTES FROM THE:

Assistant Comptroller for Accounting & Finance

by Brig General Daniel B. Geran

Autovon 927-7461

Centralized Civilian Pay

We are planning to move toward centralization of the Air Force civilian pay system. The new system is scheduled to be totally operational in 1989.

The current pay system, which began in 1969, pays civilians by using computer punch cards. Some of the computations are done manually. Presently, each Air Force civilian pay office pays their civilians through their own installation.

The Air Force's *Data Systems Design Office* recommended a change to civilian pay in a 1976 study. The study reported that the current program had become too complex and too labor intensive. The Design Office recommended replacing complex programs and automating manual tasks. An effort began at that time to redesign payroll processing but was delayed until the new **Phase IV** computer equipment was brought on-line.

In January 1984, we began modernizing the current system in two phases. The first phase will help bases by alleviating some of their present problems. *Phase II* will be a new centralized pay system that will pay all Air Force civilians from the Accounting and Finance Center. The centralized system will be more efficient to operate and will provide better service than the current system.

We have established a project office at the Accounting and Finance Center to design and implement the new system.

New Paper Treasury Checks

The Air Force, along with other government disbursing agencies, is preparing to change to a new paper Treasury check. The present familiar green punch card check is obsolete along with the equipment used to produce it.

The Treasury's goal is that all government checks be printed on paper stock by the end of 1986. The checks will be multi-colored with an image of the Statue of Liberty. The paper will have many features to guard against alteration and forgery. The size will be the same as the present check.

Air Force disbursing offices worldwide have received samples of the new checks. Equipment such as printers, bursters, stuffers, and signers are being evaluated for required adjustments. In some cases, equipment may have to be replaced.

The complexities of coordinating a worldwide change of this scope are large and are being monitored by the *Directorate of Plans and Systems*. The point of contact for this project is **AFAFC/XSGB**.

Diners Club Credit Cards

The *Directorate of Plans and Systems* began preliminary studies for the use of Diners Club credit cards. Several Air Force locations will begin testing shortly. The cards will be issued to Air Force personnel who frequently travel on temporary duty (TDY) and will be used to charge lodging, meals, rental cars, and other travel expenses incurred while on official business. The card is issued directly to the individual with no fees, interest charges, or credit checks. Similarly, there are no charges to the government. The use of credit cards will reduce the amount of travel advances, cash requirements of accounting and finance offices, and provide more services and convenience for the individual traveler.

Test of Disbursement by Travelers Checks

In July 1981, the *Interagency Travel Management Improvement Project* recommended using travelers checks for Air Force travel and related payments. Since then a number of federal agencies and departments have tested these procedures with good results. Payees appreciate the convenience and security of travelers checks, and disbursing officers report they need less cash to operate. Instructions for using **Citicorp Services, Incorporated** travelers checks were released to major commands. Testing will begin this spring.

Support of Army, Air Force Exchange Service to Tactical Field Exchanges

On 16 November 1984, the Air Force, Army, and the Army, Air Force Exchange Service (AAFES) agreed to provide services to Tactical Field Exchanges (TFEs) under emergency conditions when banking facilities aren't available. Essentially, AFOs will provide safekeeping facilities, accept checks to replenish TFE change funds, purchase excess TFE cash, and assist TFEs in collecting on bad checks received from Air Force members.



NOTES FROM:

The Auditor General

by J.H. Stolarow

Autovon 876-4071

The Air Force Audit Agency Planning Process

The Air Force Audit Agency's (AFAA's) annual program includes a diversity of audits, such as the C-5B program, acquisition of small computers, and cash counts in the Accounting and Finance Office. The selection of audit topics is a direct result of a planning process that focuses on issues formulated, in part, by Air Force management. For both multi-site and installation-level audits, this process employs the concept of formulating issues each year that will drive the topics selected for the next year.

Audit issues are broad areas that address known or potential problem areas. The Forces and Support Management, and Acquisition and Logistics Systems Directorates identify, develop, validate and execute the multi-site audit plans which are published in the annual planning guidance document. Use of the issues concept allows AFAA the flexibility to focus on management's needs in a timely manner, while providing a balanced audit program to all areas within the Air Force.

The agency relies heavily on Air Force managers at HQ USAF, MAJCOM and SOA levels to suggest issues. For example, the agency received over 500 individual submissions in response to the call for input in FY 84 and FY 85. In addition to its annual request to Air Force managers for issues, the agency introduced a new procedure in FY 85 whereby selected MAJCOMs are presented with a comprehensive briefing to explain how prior submissions were used and to reiterate the benefits of including management in the audit planning process. During FY 85 five MAJCOM headquarters (AFSC, MAC, AFCC, USAFE and SPACECMD) were provided with an analysis of their FY 84/85 issue input, in addition to a detailed briefing on the planning process.

In summary, the planning process life cycle involves several key milestones described below:

Oct—Jan: Call for issues to Air Force management for the coming year.

Oct—Jan: Independent research by associate directors in their areas of responsibility to

identify issues for the coming fiscal years.

Jan—Apr: Issue development and prioritization, and approval performed within each line directorate to recommend issues, in priority sequence, to The Auditor General for approval.

May—Jul: The Auditor General briefs the Secretary of the Air Force and key management officials on the coming fiscal year's issues. Any comments received are acted upon prior to publication and distribution of the planning guidance.

At each Air Force installation, the planning process is similar to that for multi-site audits; however, the issues in the planning guidance are recommended rather than mandatory. Area Audit Office chiefs solicit input from installation commanders in order to plan coverage of key mission areas at their installation. Office chiefs are now required to discuss proposed audits with commanders prior to the audit.

Review of the Air Force Audit Follow-Up System

DOD(IG) personnel are conducting a review of the Air Force Follow-up System. Currently, it is the responsibility of the Air Staff OPR to ensure implementation of all audit recommendations which the Air Force has concurred with. The Air Force Audit Agency assists the OPR in tracking open items by providing status tracking sheets which contain the latest available information on each audit finding, recommendation and management action. The OPR must ensure timely and effective action is taken by base level, MAJCOM and Air Staff personnel to implement agreed on recommendations. Once the OPR has advised AFAA that corrective action is complete, the Air Force Audit Agency selectively conducts follow-up audits of the Air Force corrective actions.



NOTES FROM THE:

Director of Cost & Management Analysis

by Col Jeffery D. Kahla

Autovon 227-5311

OMB Circular A-76, *Independent Review Procedures*

The revised *Independent Review Guide* has been distributed to the major commands for use in reviewing commercial activities studies. The updated guide has been coordinated with Manpower and will be incorporated into the next revision of **AFR 26-1, Manpower Policies and Procedures Comparative Cost Analysis**. We have also sent commands a method to compute fringe benefit rates for nonappropriated fund (NAF) employees. The NAF fringe benefit rate will be developed locally by each base management engineering team, as needed, for cost comparison studies.

Operating and Support (O&S) Estimates

The role of the major commands in developing O&S estimates is expanding. HQ MAC analysts recently worked with HQ AFLC and HQ ASD analysts to develop an O&S cost estimate for the C-17 Independent Cost Analysis (ICA). The ICA team presented their briefing to the Air Force senior leadership in support of a *Defense Selected Acquisition Review Committee* milestone decision on full-scale engineering development of the C-17. In the future the O&S portion of each ICA will be presented to the *Operating Budget Review Committee* of the Air Staff Board.

Calculus Course

We're currently working with the Air Force Institute of Technology (AFIT) for a second offering of last year's highly effective calculus course to qualify analysts for the *Graduate Cost Analysis (GCA) Program*. Half the cost analysis students selected for this year's graduate program would not have met admission prerequisites without the calculus course. Another calculus course will further increase access to the GCA Program for interested comptroller people.

Third Party Financing (TPF)

This method of project financing is being incorporated into feasibility studies and economic analyses at an increasing rate. The military construction codification act (PL 97-214) has resulted in a dramatic shift in the financing of energy

production projects away from MCP funding and toward TPF. At present, TPF is involved in economic analyses of a family housing project at Ramstein and VOQs at Bolling and Wright-Patterson AFBs.

Field Support

There are four major initiatives in progress to support field operations. First, the Comptroller Office of the Future (COOF) calls for a minicomputer in AC to interface with the Phase IV mainframe. We're working with the small computer focal point and AFAFC/CW to identify ACM's automation needs for access to the Phase IV system. Second, an *Occupational Survey Review (OSR)* was conducted in February 1985 to define ACM requirements, and we are currently in the process of developing a comprehensive Training Development Plan (TDP) to give the school house current ACM needs through the 1990's. Third, we're working on a comprehensive list of cost analysis training courses available. The list will include course descriptions as well as instructions on how to enroll. Fourth, we recently gathered several ACM field experts to rewrite **AFP 178-2, Wing/Base-Level Cost and Management Analysis**. The central theme behind the rewrite is how to create a successful ACM office. The new pamphlet is easy to read and very practical. We expect publication in the near future.

Foreign Military Sales (FMS) Improvement Effort

The Air Force is moving ahead to improve FMS financial and program systems for better visibility and control. The *FMS Financial Management Improvement Program (FFMIP)* office under OSD(C) has identified improvements in cash management and in the interface between the services and the Security Assistance Accounting Center. AFAFC is defining an accounting module to provide more timely accounting data. In addition, the newly rehosted Air Force Customer Order Control System (AFCOCS) now provides access to multiple data bases to aid in reconciliation of cases. Further enhancements to AFCOCS are expected. A *conceptual design* contract has been awarded to identify requirements, systems architecture, and milestones for a new system using fourth generation technology.



NOTES FROM THE:

Comptroller Information Management Office

by Col John L. Tracy

Autovon 224-4180

CIMO Status Report. The Comptroller Information Management Office (CIMO) is starting to get some flesh on the bones! We now have six people on board with three more positions to be filled as soon as possible. Mr Dan Davis, Mr Ray Smith, and Mr Bob Garza have joined the team. Dan is my deputy, Ray will work the Information/Architecture/Functional analysis area, and Bob will focus on PPBS support for our ADP initiatives. Among our primary projects at this time are: optimizing the *Comptroller Office Automation Network (COAN)*, supporting our Comptroller information projects through the AF Board Structure deliberations, updating our information architecture goals to support the Long Range Master Plan, and establishing a strategy for developing Comptroller-wide functional analysis at all levels—base, command, and headquarters. We will be monitoring *Comptroller Action Plan* milestones for information management, along with the supporting PMDs and PDPs. These are the implementation documents for our Comptroller information resources management process.

Task Force 87. The CIMO is the action office responsible for ensuring that information-related issues in the *Comptroller Long Range Objectives and Strategies Action Plan* are attained. There are numerous information-related issues in the action plan, and each is in competition for the limited development resources available. Each of these issues must be evaluated as to how it supports the overall direction of Comptroller initiatives into the 1990s and beyond. The following criteria for ranking issues have been established:

- ★ Support of the Air Force Mission
- ★ Support of Comptroller Operations
- ★ Support of Statutory Requirements
- ★ Status of Funding
- ★ Support of Comptroller Objectives and Architecture

The CIMO Task Force 87 was conducted in December 1984 to establish these procedures and produce a priority list of information issues needing support in the FY 87 POM process. Major commands participated in Task Force 87, along with members of the CIMO and representatives from each of the HQ USAF Comptroller directorates. The priority list generated by the task force will be used by the AC member of the Air Force Board structure in supporting Comptroller requirements through the POM process. The CIMO Task Force process will be institutionalized with *Task Force 88* meeting in late 1985 to consider issues for the FY 1988 POM. Procedures followed in Task Force 87 may be refined as necessary, but the basic process is now established.

Comptroller Small Computer Focal Point (SCFP). The Comptroller Small Computer Focal Point conducted a workshop for the Comptroller community at the second annual Air Force Small Computer Conference held 16-19 Oct 1984. The workshop was

opened by Col Kahla, HQ USAF/ACM, who gave us his perspective on small computers as a Comptroller tool. Each MAJCOM/SOA briefed their respective small computer initiatives so that everyone was aware of each others' development work and will not duplicate the effort. Lt Col Beck, HQ USAF/ACBMA, also briefed the group on several small computer issues. HQ MAC gave a demonstration of **Z-100** Comptroller applications. Two areas of concern were raised by the focal point: (1) working to include accessing mainframe data bases and (2) standardizing which commercial software packages for the Z-100 the Comptroller community will use.

CIMO Workshop. The first CIMO Focal Points Workshop was held from 30 January to 1 February 1985 in Montgomery, Alabama. Over 60 information management action officers from all MAJCOMs and SOAs attended the workshop. The primary purposes of the workshop were to: explain the role of CIMO and provide feedback to the MAJCOMs on the current CIMO initiatives; provide crossfeed on current Comptroller information system projects; and provide each major command an update on key information management topics such as Defense Data Network, Standard Systems development, PHASE IV, Comptroller Office of the Future (COOF), ABIDES, Air Force Small Computer initiatives, Advanced Concepts Base, Data Systems Design Office initiatives; etc. Mr Joseph Popple, Deputy Comptroller of the Air Force, provided the opening and closing remarks to the workshop. He stressed the need for more active involvement on the part of MAJCOM action officers. Now that we have established an information management community within the Air Force Comptroller, we must work together to build information tools that best serve our functional requirements. The workshop was co-hosted by the faculty and staff of the Professional Military Comptroller School (PMCS). Thanks to their fine support, the workshop facilities contributed greatly to a productive session.

Comptroller Information Architecture. One of the major undertakings of the CIMO is the capturing of the Comptroller's Information Architecture for use in the planning and implementation of information systems needed to support our mission accomplishment in the future. A series of briefings was presented at the CIMO conference to acquaint the attendees with the process of defining the Comptroller's current architecture. That architecture, which is a detailed description of information and process relationships, will form the basis for planning our new information systems of the future. The CIMO will develop the first edition of the *Comptroller Information Management Annual Report (CIMAR)*, during the coming months. This will be the roadmap for identifying information needs and implementing strategy to satisfy our long-range architecture objectives.



NOTES FROM THE:

Comptroller Plans Group

by Col C. Wayne Pedersen

Autovon 227-9992

Update of Comptroller Long Range Objectives Plan and Strategies

The first activity of the 1985 Comptroller's annual planning cycle was completed on 11 January 1985. The Master Planning Board met on 10 and 11 January and carefully reviewed each objective, strategy and action item in the long range plan. They made some minor changes to the objectives, some significant changes in the strategies, especially in the areas of organization and functions, and added, changed and deleted some action items. This was the first step in updating the *Comptroller's Long Range Plan*. Over the next few months the objectives and strategies will be republished; then working groups will meet and develop the action items needed to meet these objectives, using the desired strategies. The working groups' efforts will then be published in an action plan for use by the functional directors and MAJCOMs to update their programs. The planning directive which guides this total effort has been totally rewritten based on the experiences gained during the first year of the planning process. As a result, the second year (1985) should be much easier and better. The enthusiastic support of this effort must continue to move comptrollership into the future.

Wartime Manpower Requirements

There is a considerable effort underway in the Air Force to convert military manpower authorizations into civilian authorizations or contract out for the services. The reason for this effort is to free-up military manpower spaces for new missions such as the B1, MX, GLCM and others. The Air Force is short over 5,000 military spaces. If you have not been asked to look at the possibility of converting some of your authorizations, you will be. The only concern we should have is will we have enough military manpower left in the Comptroller function after conversion to carry-out our wartime mission and maintain a sufficiently diversified military force size necessary to allow for a viable Comptroller career program that will result in the number of required qualified leaders for the Comptroller function. In order to minimize the concerns, we must properly size our wartime requirement. New guidance has been provided for your use in developing our wartime requirements. Every command must use this guidance to price out their war plans or CONUS Use Base Plans. Get involved in this activity, know what you must do and then make sure it gets done. Your efforts will directly affect the size of our military force and

the effectiveness of accomplishing our mission.

Comptroller Awards Program

In January we identified the winners of the 1984 Comptroller Awards. Every nomination considered was worthy of winning an award and all nominees are to be congratulated. The determination of each award winner was accomplished through a panel of at least three members from each functional area which considered all nominees in their particular functional area. A panel consisting of all functional areas considered the nominees for the Comptroller level awards. Other than what is stated in AFR 900-49, *Comptroller Awards*, no additional guidance was given to these panels that they were except to identify the number one and two candidates for the awards and forward their recommendation to the Comptroller of the Air Force for his approval. Even though the panels were left to their own means of identifying the winners, we have analyzed the narratives of the 1984 nominees and found that some general conclusions could be drawn that made the nominees winners. The winning narratives included:

- ★ A description of one or more accomplishments clearly and concisely, describing the significance of the accomplishment in relation to scope and magnitude, cost or time savings, and long range implications.
- ★ A statement showing how accomplishments exceeded the scope and magnitude of assigned duties or the level of performance expected of a nominee.
- ★ The significance of work assignments undertaken, noting the objectives and the nominee's specific role, including why the work was undertaken and how well it was done.
- ★ The identification of the individual's technical skills, ingenuity, leadership abilities, devotion-to-duty and any other factors bearing directly on the performance being evaluated.
- ★ For organizations, the identification of overall effectiveness and contribution of the organization in fulfilling its role and mission, in addition to the above.
- ★ Write-ups which were warm and personal.
- ★ Statements identifying productivity increases.
- ★ The identification of other recognitions for performance.
- ★ Comments regarding outside Air Force activities.

All of the above is very subjective in nature, but gives you a general idea of what is needed to make your people winners.



Comptroller Civilian Career Management Program

Autovon 487-6450

The CCCMP Referral Process: The Mechanics...No Mystery! The *CCCMP Referral Process* is administered by the **PALACE Team** located at the Office of Civilian Personnel Operations (OCPO) on Randolph AFB TX. This process is in conformance with merit principles and influenced both by Policy Council decisions and requirements of the *Federal Personnel Manual (FPM)*, and Air Force regulations on merit promotion and filling positions. The referral process begins when the supervisor of a vacant CCCMP program position submits a **Standard Form (SF) 52, Request for Personnel Action**, to the local servicing civilian personnel office, who processes it administratively and then forwards it to the PALACE Team.

The PALACE Team determines the appropriate *Promotion Evaluation Pattern (PEP)* by identifying the skill codes required in the position. PEPs are developed by subpanels of the PEP Panel by functional specialists for Accounting, Auditing, Budget/Financial Management, Program/Management Analysis and Cost/Resource Analysis. For example, certain GS-501-13 Cost Analyst positions require the ability to apply cost estimating techniques. In the PEP this requirement is stated as 12 months of experience in skill code **CSAAJV** (CostAnalysis—Cost Estimating) at the GS-12 grade level.

All registrants are considered for every position through a data search comparing your geographic availability against the position to be filled. The system compares the skill codes of the position with people desiring that location at that grade level and ranks them in reference to the number of skills they meet. Each person has a Total Person Score comprised of an interview, CPPA (Part III), education and awards. For ranking purposes, an algorithm to demonstrate potential is applied to the CPPA portion, creating what we call the *Referral Score (RS)*. Your relative ranking for two positions may vary due to the specific algorithm, whether by occupational series, supervisory or non-supervisory.

The computer identifies all the records of registrants who are registered for the geographic location and grade of the vacant position, and through application of all of the factors discussed above develops a *Candidate Referral Roster (CRR)*. It should be noted that maintenance of the *Personnel Data Systems—Civilian (PDS-C)* may also influence the CRR. All records residing in the Headquarters Air Force (HAF) file are composed of data entered by the local CCPOs as of the last day of the previous month. Consequently, CRRs to fill two identical positions at the same geographic location using the same PEP may result in some differences if run against different **EOM** data. The candidates may change because there could be new registrants with higher TPS scores, registrants who receive new awards which change the TPS, registrants who change their geographic availability, etc.

The CRR generated by the computer is manually reviewed to

determine if candidates on the list are currently not eligible for referral because of a recent promotion through the CCCMP or declination after selection for a position. Functional specialists on the PALACE Team contact candidates beginning with the highest RS score until ten candidates (or up to 15 candidates in case of ties) accept referral for promotion. Reassignment candidates are then similarly queried on their availability; up to ten reassignment candidates with RS scores the same as or higher than the lowest promotion candidate will also be referred. The final certificates are then prepared and dispatched to the selecting supervisor along with career briefs for each individual referred. Some locations have been identified as hard-to-fill; reassignment and promotion certificates of *Central Skills Bank II (CSBII)* candidates are similarly prepared. CSB II candidates are current employees of other federal agencies or reinstatement eligibles who register in CSB II for referral to Air Force positions. Occasionally positions are filled temporarily, in which case only Air Force candidates in the same geographic area are referred.

Certificates issued by the CCCMP uniformly expire 45 days after the date of issuance; short extensions may be granted by the PALACE Team. The supervisor may make a selection with or without interviews. If one person is interviewed, everyone on that particular CERT has to be interviewed. Once the supervisor makes a selection, he must notify all candidates that a selection has been made. If a candidate declines a position after selection, he/she will be restricted from referral for one year. The certificates, properly annotated by the supervisor, are returned to the PALACE Team and a fund cite is issued to the losing CCPO if a PCS move is required. All PCS moves resulting from career program referrals are centrally funded by HAF through the OCPO. If the selection results in a promotion action, the selected employee will not be referred for another position filled by the CCCMP for one year. Employees who are reassigned are not restricted from referral for promotion opportunities.

PALACE ACQUIRE INTERNS. Two hundred new authorizations for interns were recently provided to career programs in an effort to bring "new blood" into professional occupations. The CCCMP received 30 PALACE ACQUIRE authorizations which have been allocated to several MAJCOMs. Cost Analysts, Budget Analysts and Financial Management Specialists may apply directly under this program and will receive Excepted Service "Schedule B" appointments. Accountants and Auditors will use existing OPM registers. The CCCMP is now beginning to receive applications. Direct inquiries to OCPO for announcements may be made by interested applicants.

CAREER PROGRAM UPDATE. See pages 8 and 9.



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell

Autovon 224-5437

This page this quarter will be devoted to three areas of interest and concern to the entire Comptroller enlisted force. The first subject area is a much needed commercial for instructor duty—information supplied by MSgt Don Kearns, Sheppard Tech Training Center; the second subject is Trainer/Trainee Guides—Program Directors are CMSgt Mike Thompson and Dick Hada; and the third subject will cover some info on the Community College of the Air Force—education is your choice!

Instructor Duty—Comptroller Training

During a member's career a time comes when certain questions must be answered. *Is broadening your professional career important to you? How about increasing your promotion potential? Would you like to have a job that results in a tremendous amount of personal satisfaction?* If, when that time comes you can answer "yes" to any or all of these questions, it may be time to take advantage of an opportunity that could be very beneficial to you. The opportunity in question is *instructor duty*. There is a continuing need for top quality personnel to fill Comptroller Instructor vacancies at Sheppard with authorizations ranging from SrA to TSgt. Candidates must have an excellent performance record and job/field experience in needed subject matter areas. The Comptroller Instructor Staff must be comprised of quality personnel in order to train our accessions and stay abreast of the ever-changing financial management world. Today's student undergoes a great deal of training prior to entering the Comptroller career field; therefore, instructors must prepare, mold and motivate the student for a comptroller assignment. Simply teaching is not enough; instructors are excellent role-models and the impression they make on the student, especially young airmen, is quite lasting. Instructing has many benefits—both professional and emotional. However, everyone is not cut-out for this kind of work. It takes a professional, motivated individual to fill an instructor's role. The instructor is required to teach in the classroom six to eight hours a day, counsel students for both academic and personal reasons, prepare lesson plans, assist in the development of training materials, and as required, keep training programs up-to-date amidst the rapid technological, systems, and procedural changes occurring in the Comptroller community. This last requirement is not always easy. Professional instructors are not developed overnight. They must first complete the Technical Training Instructors Course which is conducted either at Sheppard AFB or another ATC Training Center. It is with the successful completion of this course that basic methodology and procedures to be used while instructing are acquired. The instructor then undergoes Field Qualification Training—learning the material to be taught in their first assigned block or area of instruction and development of lesson plans. After gaining experience and refining instructional skills the instructors branch out into other blocks or

areas of instruction. This opportunity is ready and waiting for any dedicated, qualified professional who is interested in a diverse, challenging and rewarding assignment. This is a *career broadening* opportunity you need.

Trainer/Trainee Guides

At last we have a good program to help achieve job proficiency training in the Accounting and Finance and Budget network. I believe these guides will solve several deficiencies that exist in the field today; however, you the user are the ones that can make the program even better. Take these guides and put them to work—add local requirements to meet your mission needs and report back to AFAPC/DO/CW through your MAJCOM any changes that will improve the program. The guides cover the basic functions of training: instruction, demonstration, and performance and evaluation processes. The guidance that implements this program has two reasonable cross-utilization points—one during the first enlistment and one for personnel in the grade of SSgt. This program was designed and built by the Comptroller enlisted force to improve on-the-job training and make cross-utilization goals easier to achieve. I believe the program accomplishes these objectives and will serve the training needs of the entire Comptroller community.

Community College of the Air Force (CCAF)

The last issue of this magazine featured an article on a new degree program from CCAF that will serve the financial management community. Since then, I have visited CCAF to get a better understanding of the college and how it serves the need of the comptroller personnel. Much to my surprise the Comptroller enlisted force has more personnel registered (percentage wise) with CCAF than any other career field. That's the good part! Now there is another area in which we could do better—complete your degree requirements. I have been updated on the eligibility, enrollment and progression of comptroller personnel and now is the time to direct your efforts to these areas: Get over to the Education Office and review the CCAF Catalog; next, change your program to *Financial Management* if you qualify; and last and most important is to complete your degree requirements and *graduate*. Your rewards will be the personal achievement of a degree, you will be better skilled for Comptroller programs and you will have increased your chance for promotion to the supergrades. Get on the CCAF bandwagon now!

Yea Team!

Congratulations to all of the Air Force Comptroller Award winners. Keep up the good work and keep-on charging!



NOTES FROM THE:

Data Systems Design Office

by Col Charles K. Crawford

Autovon 446-4181

In the last issue I promised to keep you informed of all new and on-going projects impacting the comptroller career field. In this issue, I will provide an update on the use of floppy diskettes in the General Accounting and Finance System, the present status of the Command Budget Automated System, the automation of the Commissary Accounting System and the redesign of the Civilian Pay System.

General Accounting and Finance System (GAFS). The July 1984 issue contained an article identifying many time-saving features for the use of floppy diskettes on the *Beehive/Topper II*. The most important of these is its capability to be used in a stand-alone mode. This allows ACF personnel to store daily input data on a floppy disk when the *DPI* is experiencing problems, during end-of-month processing, or at other times when on-line support is not available. In October 1984 these same features were developed for the *Sperry 1100/60 Phase IV* system using the Sperry personal computer. This new hardware was successfully field tested at Randolph AFB in November 1984 and at Langley AFB in December. We are planning to field this new capability incrementally as new Phase IV bases are converted. Processing procedures will be incorporated in *AFM 177-370, Attachment 6*.


Command Budget Automated System (CBAS). *Increment I* site testing at Air Force Communications Command, Air Force Logistics Command, Air Force Systems Command, Military Airlift Command and Airlift Communications Squadron was performed during the period of 15 October 1984—2 November 1984. Only minor errors were encountered in the *ADS* application software; they were corrected without incidence. However, the operational environment with the *X1* workload uncovered some unanticipated problems in handling command unique data which were not evident during writing of the Functional Description. These areas are being worked by AFAFC/CW and DSDO/AC and will be incorporated into the *CBAS Increment I* software. A new proposed *CBAS Increment I* implementation schedule has been forwarded to the commands for review, planning, and concurrence. The schedule is based on several assumptions, the most significant one being a lifting of the moratorium on securing needed ADP equipment from the *Phase IV* contract. The revised schedule now reflects that 14 of the 18 sites will be activated between June and December 1985. We will keep you advised.

Automated Commissary Accounting System (ACAS). The need for automation in commissary accounting has long been recognized. This need was highlighted by the *Accounting and Finance Office of the Future (AFOOF)* in their identification of AFO areas which could benefit with a high payoff in manpower savings if automated. The decision to develop ACAS at this time will also allow us to develop, to some extent, in parallel with the Headquarters Air Force Commissary Service (*HQ AFCOMS*) automation effort which

provides scanning equipment and a supporting data system to Air Force commissaries. DSDO/AC was tasked by AFAFC to develop an automated commissary accounting system to automate and integrate the *Commissary Division Air Force Stock Fund* and the *Commissary Trust Revolving Fund*. This system will be developed as an on-line system to operate on the *Sperry 1100/60*, with access to the system provided via terminals in the AFOs. *Increment I* of ACAS will be applicable to the stock fund only and will provide general ledger/financial reports for stock fund, accounts receivable/accounts payable subsystems, and interface with the *HQ AFCOMS Automated Commissary Operations System (ACOS)* and with AFOOF's *Commissary Accounts Payable System*. The Preliminary Requirements Review and the Systems Requirement Review for this development effort was held 1 November 1984. The Data Project Directive specifications are underway by AFAFC. The implementation of *Increment I* of ACAS is projected for November 1986.

Civilian Pay Modernization: The current *Civilian Pay System* has been operational throughout the Air Force since 1968. Changes and growth have been a constant companion of the system since the first pay check was produced at Langley AFB. The system does not readily or easily lend itself to system modification or changes. It was from this catalyst that a Civilian Pay Modernization effort was initiated by the Comptroller of the Air Force. The acronym for the modernization effort is *AFSCAPS*, which stands for *Air Force Standard Civilian Automated Pay System*. The direction of this effort is to have an on-line *Civilian Pay System* with the following features:

- ★ An electronic interface with the Personnel System whereby employee gains, losses or changes to the Personnel System would create corresponding transactions to update the Civilian Pay System.
- ★ An electronic interface from the Civilian Pay System to the Personnel System for information required concerning part-time and intermittent employees.
- ★ Replace the current time and attendance (T&A) card with a source data collection device as direct input into the Civilian Pay System.
- ★ Automate to the maximum extent possible, off-line payments and manual computations currently performed in the pay offices, and subsequent MAFR and manpower reporting adjustments.
- ★ On-line update of employee data base.
- ★ Retrieval of data for management information reports.
- ★ Design of the system to allow for future expansion based upon the changes and growth of the system in the past 17 years.

These improvements will relieve some of the frustrations currently encountered within the Civilian Pay work area. Additional articles will be published from time to time to keep the Civilian Pay community informed of progress being made. 



NOTES FROM THE:

Comptroller Assignments Team

by Capt Bill Pazeretsky

Autovon 487-5031

Overseas Assignments

Now that we are completing the CY 85 overseas assignments, it's time to look ahead to CY 86. The listing below is the current projection of the CY 86 overseas positions which must be filled. Tour extensions, curtailments, etc., will cause some changes to the list, and grade substitution is likely in many cases. If you are interested in any of these positions, complete an AF Form 90.

Rank	Time	AFSC	Rank	Time	AFSC	Rank	Time	AFSC	Rank	Time	AFSC
<i>Alconbury, England</i>			LTC	8608	6796	Capt	8603	6924	Capt	8606	6736
Capt	8605	6736	Capt	8608	6784	<i>Keflavik, Iceland</i>			Maj	8610	6756
Lt	8608	6724	<i>Florennes, Belgium</i>			Lt	8609	6724	Capt	8607	6724
<i>Ankara, Turkey</i>			Capt	8611	6736	<i>Kunsan, Korea</i>			Capt	8607	6746
Maj	8610	6756	Capt	8609	6924	Capt	8607	6736	Capt	8605	6746
Capt	8601	6724	<i>Geilenkirchen, Germany</i>			Capt	8603	6724	Capt	8606	6756
Capt	8602	6736	Capt	8607	6751	Lt	8607	6924	Maj	8604	6924
Capt	8605	6924	<i>Greenham Common, England</i>			Lt	8612	6924	Capt	8610	6924
<i>Bentwaters, England</i>			Capt	8603	6924	LTC	8606	0056	<i>Rhein Main, Germany</i>		
Maj	8607	6796	Lt	8610	6924	<i>Lakenheath, England</i>			Capt	8608	6724
Capt	8605	6736	<i>Hahn, Germany</i>			Lt	8607	6724	Lt	8601	6724
Lt	8601	6724	Lt	8610	6724	Lt	8605	6924	LTC	8610	0056
Lt	8608	6924	Lt	8609	6924	Maj	8606	6796	Capt	8511	6924
<i>Bitburg, Germany</i>			LTC	8606	0056	<i>Lajes, Azores</i>			<i>San Vito, Italy</i>		
Capt	8605	6736	<i>Hellenikon, Greece</i>			Lt	8608	6724	Capt	8609	6724
Lt	8606	6724	Maj	8601	6756	<i>Lindsey, Germany</i>			Lt	8603	6724
Lt	8610	6924	Capt	8607	6924	Maj	8610	6756	Capt	8607	6924
<i>Camp New Amsterdam</i>			<i>Hickam (HQ), Hawaii</i>			Lt	8605	6724	<i>Sembach, Germany</i>		
Lt	8601	6724	Maj	8602	6756	<i>Mildenhall, England</i>			Maj	8607	6716
<i>Chicksands, England</i>			Maj	8602	6736	Lt	8604	6724	Lt	8604	6724
Maj	8607	6756	<i>Hickam, Hawaii</i>			<i>Misawa, Japan</i>			Capt	8607	6736
Capt	8606	6924	LTC	8607	6796	Maj	8602	6796	Lt	8609	6924
<i>Clark, Philippines</i>			Capt	8603	6756	Capt	8607	6784	<i>Spangdahlem, Germany</i>		
Capt	8601	6736	Lt	8608	6724	Capt	8609	6784	Capt	8612	6736
Capt	8605	6924	Lt	8606	6924	<i>Osan, Korea</i>			<i>Templehof, Germany</i>		
Capt	8607	6784	<i>Howard, Panama</i>			Capt	8601	6736	Maj	8605	6756
<i>Comiso, Italy</i>			Capt	8607	6724	Capt	8608	6724	<i>Thule, Greenland</i>		
Maj	8610	6756	<i>Incirlik, Turkey</i>			Lt	8605	6724	Capt	8610	6756
Capt	8607	6724	Maj	8606	6716	Capt	8606	6924	<i>Torrejon, Spain</i>		
Lt	8609	6724	Capt	8608	6724	Lt	8604	6924	Lt	8607	6724
Capt	8605	6736	Lt	8609	6924	LTC	8603	0056	Lt	8608	6924
Capt	8609	6924	<i>Iraklion, Greece</i>			Maj	8605	6796	<i>Upper Heyford, England</i>		
<i>Eielson, Alaska</i>			Maj	8607	6756	Capt	8609	6784	Capt	8611	6736
Capt	8512	6736	Capt	8607	6924	Capt	8610	6784	Capt	8606	6924
<i>Elmendorf (HQ), Alaska</i>			<i>Kadena, Japan</i>			<i>Ramstein, Germany</i>			Lt	8610	6924
LTC	8606	0056	Capt	8606	6736	Maj	8607	6716	<i>Woomera, Australia</i>		
LTC	8607	6716	Capt	8605	6736	Lt	8609	6724	Capt	8607	6756
Maj	8606	6746	Maj	8602	6716	Lt	8608	6736	<i>Yokota, Japan</i>		
Lt	8608	6746	Lt	8610	6724	LTC	8601	0056	Lt	8602	6724
<i>Elmendorf, Alaska</i>			Capt	8601	6924	LTC	8607	6796	Capt	8606	6924
Maj	8607	6756	Lt	8603	6924	Capt	8609	6784	<i>Zaragoza, Spain</i>		
Capt	8606	6736	Maj	8602	6796	Capt	8610	6784	Capt	8601	6924
<i>Kapaun, Germany</i>			<i>Ramstein (HQ), Germany</i>			<i>Zweibrucken, Germany</i>			<i>Zweibrucken, Germany</i>		
LTC	8608	0056	LTC	8606	6756	<i>Zweibrucken, Germany</i>			Capt	8607	6724
Maj	8607	6756	Maj	8608	6736	<i>Zweibrucken, Germany</i>			Lt	8608	6924



NOTES FROM THE:

Comptroller Training Division

SHEPPARD TECHNICAL TRAINING CENTER

Maj John O. Jacobus—Chief, Comptroller Training Division

Autovon 736-2098

Comptroller Training and Computer Technology

by Capt John Senegal and TSgt Mike Jones

The computer is here to stay. With the explosion of the microchip there is rarely a job not affected by the enormous abilities of a personal computer. Many of us can admit to the fact that we consider ourselves *computer illiterate*. There are even some who can be diagnosed as having computer-phobia—the fear of computers.

Comptroller training at Sheppard AFB TX has been bitten by the computer bug. Recognizing the impact of the microcomputer on the Air Force Comptroller community, we are meeting this challenge in the manner we understand most—training. To do this, we have begun by introducing students in basic comptroller disciplines to the world of microcomputers through computer literacy training, familiarization and application.

Certainly, students are still being taught the basic skills of each particular discipline they are assigned; but now in some courses, as part of that subject matter, *computer literacy* is also being taught. Here's how it works! Students are first given an orientation into the world of microcomputers. They learn the difference between a computer and a typewriter, why it works the way it does, who's **RAM** and what's **ROM**, and how to manage this "magic box." This basic introduction has received very positive results from graduates. When a student completes this portion of the training they can truly say they know what a computer is, but for us that's really not enough.

Next, students are given the opportunity to familiarize themselves with the computer by "tickling" the keys of a live system. To enhance student participation, we begin by introducing the novelty of computers. Exercises designed to be both educational and entertaining are given to the student to perform under the watchful eyes of the instructors. Who said learning couldn't be fun? This allows the student to become familiar with the computer keyboard and some of its functions and capabilities. The exercises involve the use of common software programs such as spreadsheets, word processing, data base managers, and **BASIC** programs. We do not teach any programming languages—that job is left to our sister training center at Keesler AFB MS.

Once the familiarization portion of training is completed students are asked to apply their newly acquired knowledge on some practical problems given in the classroom. These problems flow continuously throughout the course where actual "real world" applications are considered. This is because we want them to understand how to use and incorporate this new technology into their daily office routines.

Students learn how to use these microcomputers for the orderly and rapid retrieval of information, which is soon to be part of their job. They learn that the old cliché *we've always done it that way*

is not the answer anymore. This is the micro-generation and the Air Force is part of it. The emphasis in Comptroller training is on fresh minds with new ideas.

The 1980's is definitely a revolutionary decade and we have already seen events like: microcomputers in the Air Force becoming standardized, the split-up of **Ma Bell**, and the loss of Data Automation from the Comptroller family. The loss of Data Automation required the Comptroller community to develop technical computer experts from within. Here at Sheppard, we're no exception. A lot of hard work has gone into incorporating computers in comptroller training courses.

The *Cost & Management Analysis* course was the first to implement computer literacy in their curriculum. The computers used in this course are the **Burroughs B/25/XE520** system. This system is made up of 23 microcomputer terminals linked to two **XE520s**. The Burroughs system is the standard network system for Air Training Command.

The *Budget* courses are using **Z-100** microcomputers as a standard training tool. Many plans and programs have been completed to use these computers as they are employed in the field. One of the programs developed for the course involves *Computer Based Training (CBT)*. This technique in training will greatly enhance the students' learning experience.

Besides the **Z-100s** and the **Burroughs** system in the classrooms, two labs containing **Z-100s** are being constructed to accommodate all other courses. These labs will be made available for students as well as instructors. Within each lab there will be programs emphasizing graphics, word processing, spreadsheet, data base management and higher level programming languages. Students will be encouraged, or better yet, challenged to take advantage of our computer labs to complete assigned projects. Here the students are given a golden opportunity to really "get going" with computers.

The *Accounting and Finance Office of the Future (AFOOF)* is soon to become a reality here at Sheppard. This month (April 1985) we are expecting the **Sperry System 11** microcomputer along with a number of **UTS-40** remote terminals. This system is currently designated for use in the *Accounting & Finance* courses. Eventually, **UTS-40s** will be used in all comptroller courses with the birth of the *Comptroller Office of the Future (COOF)*.

It is a constant challenge to be able to offer the latest and most up-to-date technology. Yes, a Comptroller career is fast-moving and challenging, and computer technology is certainly something to take advantage of. Computers are part of the future and comptroller training is planning for that future.



NOTES FROM THE:

Professional Military Comptroller School

by Major Joe D. Cook

Autovon 875-6656

Quantitative Management—PMCS Style

A recent issue of the *Journal of the American Statistical Association* contained the following articles: "Efficiency of a Kernel Density Estimator Under an Autoregressive Dependence Model," "A Truncated Maximum Likelihood Estimator of a Constrained Bivariate Linear Regression Coefficient," and "Sigmoidally Constrained Maximum Likelihood Estimation in Quantal Bioassay".

While the *Journal of the American Statistical Association* may thrive on articles such as those listed above, the Professional Military Comptroller School, specifically the *Analysis for Resource Management* block of instruction, does not.

The following paragraphs present a summary of the information included in the **Analysis** block of instruction. The block of instruction comprises 16 hours of the PMCS curriculum. It is broken into eight hours of lecture, four hours of seminar and four hours with guest lecturers.

The **Quantitative** block begins with an overview of what will be covered during the eight weeks students attend PMCS. We begin first with a definition of statistical analysis. This is to set the stage for future discussions and give all students a common reference point for the eight weeks. The one point that is stressed throughout the Quantitative block is that statistical tools are simply that, tools to assist the decision maker. Next we move into a brief discussion of the environment within which the decision maker must operate emphasizing the factors of risk, complexity, uncertainty and time pressure. And finally, the goal of the course is covered. That goal is not to make technicians of PMCS students, but to give them an awareness and understanding of the statistical tools available to assist the decision maker.

Once the introduction is over, we begin a detailed look at several commonly used statistical analysis techniques. The techniques we cover during the eight weeks are: Sampling, Regression Analysis, Time Series, Linear Programming, Present Value and Economic Analysis. A brief synopsis of the PMCS approach to each area follows.

Sampling is the first analytical tool in the curriculum. Sampling is a method of obtaining information about a "population" without asking or looking at the entire group. It has obvious benefits, such as costs and time savings, when compared to a population count. But it also has several pitfalls, such as bias, that the user of sample data must know about. The bottom line is we want to make the PMCS student aware of the uses of sampling as well as the problems associated with data obtained through a sample.

After sampling, we move to **Regression Analysis**. Regression Analysis is one of the most commonly used analysis techniques in the services. This technique involves determining if there is a statistical relationship between two variables such as maintenance cost (the dependent variable) and flying hours (the independent

variable). If a relationship exists we then want to know how strong is the relationship and what is the equation for predicting the dependent variable (costs) at a certain level of the independent variable (flying hours). We discuss regression statistics such as the coefficient of determination (r^2) and the standard error of the estimate (**SEE**) and the significance of each. More importantly, we stress that any relationship must pass the test of logic. In other words, it must make sense! A seminar, where the decisions a manager must make when given the results of a regression analysis are discussed, completes the study of regression.

Time Series analysis is actually an extension of regression analysis and is covered next in the curriculum. In time series analysis, the independent variable is time. In regression analysis we try to explain the behavior of the dependent variable in terms of the independent variable. In time series analysis we try to describe the behavior of the dependent variable. Time series data is familiar to almost everyone in the form of the Dow-Jones Average, and unemployment and inflation rates.

Next we look at the operations research technique of **Linear Programming**. Linear programming is a method of dealing with complex situations (many variables) in an environment of certainty (probability of occurrence is 100%). This block includes a computer problem-solving exercise which displays the versatility of linear programming especially in the area of sensitivity analysis (asking the "what if" questions).

The final phase of instruction deals with **Present Value and Economic Analysis**. They are presented together since present value, which considers the time value of money, is an integral part of any economic analysis. Economic analysis is a program to compare alternative choices in order to obtain the most efficient and effective allocation of resources. Alternatives such as repair-replace and buy-lease are considered with economic analysis. While costs of alternatives are important, economic analysis places special emphasis on the benefits (both quantitative and non-quantitative) of any alternative considered. This block of instruction concludes with a case study where cost and non-cost factors must be considered.

We currently have two guest speakers to complement the **Quantitative** block. One addresses the installation analysis techniques (an Air Force speaker). The other addresses the use of quantitative methods at the major command level specifically in the manpower arena (an Army speaker).

That is quantitative analysis—PMCS style. It is a block of instruction designed to acquaint the PMCS student with a few of the more common techniques available. Above all, our stress is on the fact that statistical analysis is not a panacea to solve all problems but a very important tool for the manager's use.

PMCS Graduates: Class 85-A Graduated 6 December 1984

Their names, ranks and "Idea" papers are listed below.

U.S. Air Force (33)

Arrington, Jeff A., GM-14—LD60401A—An Automated System for Managing Suspenses
 Braswell, Thomas W., GS-12—LD60402A—The Foreign Military Sales (FMS) Process—A Focus on Problem Areas
 Breiland, Eugene, GS-12—LD60403A—Who Replaces the AFO
 Chlu, Warren Y., GM-13—LD60405A—Increasing Installation-Level Audit Coverage in Mission-Related Areas
 Clark, Dale R., Col—LD60406A—Improving the Air Force's Cost Analysis Capability
 Deck, Thomas E., GS-13—LD60410A—Revitalization of Cost Accounting in the Air Force Logistics Command
 Decker, Virgil L. Jr., GS-12—LD60411A—Federal Employees' Group Life Insurance Program: Is It Worth the Cost?
 Hansen, Harold N., LTC—LD60415A—So You Have a Personal Computer—Now What?
 Hernandez, Arturo A., GS-12—LD60416A—Required Changes to Policy and Administration of Travel Advances
 Herndon, Roger D., GS-12—LD60417A—Quality Circles—Pros and Cons
 Hill, Ralph, GS-12—LD60418A—Accounting for Foreign Military Sales (FMS) Co-production
 Johnson, Gary R., GM-13—LD60420A—Behavior Modification: A Method to Increase Productivity
 Joseph, Karen L., GS-12—LD60421A—Problems Associated with Being a SMO
 Kaushagen, Gary M., GS-12—LD60422A—Funding Base Operating Support in a Test and Evaluation Environment
 Lynde, Neva J., Maj—LD60425A—Establishing a Resource Advisor Career Field Within the Comptroller Organization
 Lyons, William R., GS-12—LD60426A—Air Force Transportation and the Centrally Managed Allotment Concept
 Magerman, Bruce R., GS-12—LD60427A—Timeliness of the Cost Estimate—Problems Encountered
 Marotta, Paul J., GM-13—LD60428A—Internal Control Reviews: Can They Be Accomplished More Effectively and Efficiently?
 Marting, Boyce H., GS-12—LD60429A—Improving the Quality of Budgetary Estimates Through Application of Inflation to USAF Major Program Economic Analyses
 Metcalf, Sharon A., GS-12—LD60433A—Don't Let a Good Thing Die
 Nebeker, Stephen L., GM-13—LD60436A—Federal Wage Grade Pay Rates—Cause for Alarm
 Oliver, Galena D., GS-11—LD60438A—Dilemma of the T&E Budgeteer: Dual Funding Contracts with Both Reimbursable and Direct Budget Authority
 Pires, Jeanne I., GS-11—LD60441A—The Prompt Payment Act and Cash Management—Do It the Smart Way!
 Rolsen, R.L., Maj—LD60445A—Auditing and Internal Controls at Base Level: It's Time To Do It Right
 Snyder, Edith C., GS-11—LD60451A—Long Range Planning at Base Level—It Works!
 Stelmack, David R., GM-15—LD60454A—Comptroller Training of Non-Comptroller Program Office Personnel
 Stotz, Stanley M., GM-13—LD60455A—LOTUS 123 Payroll Problem
 Taylor, George E., Maj—LD60456A—Rent Plus Housing Allowance for Hawaii

Tucke, Kenneth R., GM-13—LD60457A—CIMO—What Is It!
 Walker, Angress Jr., Capt—LD60458A—Relief Can Be Made Easy
 Wallace, Jay R. II, Capt—LD60459A—Simplifying Internal Control Review via Better Self-Inspection
 Wallace, John M., Maj—LD60460A—Identification and Reporting of Base Level Maintenance Supplies by MDS Weapon System
 Zimmerman, Ronald D., Maj—LD60463A—Mechanize Base Maintenance Supply (BMS) Cost Per Flying Hour (CPFH) Data

U.S. Army (18)

Bryant, William G., GM-13—LD60404A—Standardization of the Manpower Organization—A Return to the DCS Force Management Concept
 Craig, E.W., GM-13—LD60408A—Model Manpower Management System
 Davis, Dennis A., GM-13—LD60409A—Philosophy Versus Implementation
 Downs, M. Jane, GS-13—LD60412A—Obligating Purchases from the Army Stock Fund—Policy and Reality
 Foster, Garry D., LTC—LD60413A—Conflict Within the Finance and Accounting Office
 Hulbert, Froman, GS-12—LD60419A—Internal Controls—The Ugly Duckling of the Executive Department
 Kim, Mu H., GS-12—LD60423A—Impact of STANFINS Redesign—Commercial Accounts Function
 McSwain, James T., GS-12—LD60432A—The United States Army Reserve Financial Management System—Is It Time For a Change?
 Moore, Timothy T., GS-11—LD60435A—Additional Informal Training Needed for Army Internal Review Auditors
 Parker, Donald D., Maj—LD60440A—Financial Management In Tactical Units—The Buck Stops Here
 Priest, Robert H., GS-13—LD60442A—A Resource Allocation Model
 Rebar, Paula J., GS-12—LD60443A—Internal Control Program in the Army—Proposal for Improvement
 Rovig, Lavern D., LTC—LD60446A—Strategic Planning for Resources
 Shepherd, Gail, GS-12—LD60448A—Fraud, Waste, and Abuse are Close to Home
 Snyder, Marc, Maj—LD60452A—OPMS and the Comptroller Specialty: From Disillusionment to Resolution
 Stairs, Terry M., GM-13—LD60453A—Base Retention
 Wilkins, George E., GM-13—LD60461A—Army Installation Management—A Possible Future
 Wood, David A., Maj—LD60462A—Proposal for the Military Comptroller Intern Program

U.S. Navy/Marine Corps (7)

Gillum, Joanne E., GS-12—LD60414A—Developing a Financial Manager
 McLyman, Edward P., Maj—LD60431A—A Systems Approach to Personal Computer Procurement
 Moate, L.E., GS-12—LD60434A—Providing Contractor Reviews by Internal Review Staffs Within the Department of the Navy
 Oliva, Michael A., GS-12—LD60437A—Fraud, Waste, and Abuse—What is the Best Solution?
 Robison, Peggy, GS-13—LD60444A—Navy Personnel Demonstration Project Communication at the Naval Weapons Center
 Salazar, Henry, GS-12—LD60447A—LOTUS 123 Familiarization Exercise
 Siren, William H., Capt—LD60449A—Navy-Sponsored Graduate Education in Financial Management

National Security Agency (1)

Parke, Richard L., GM-14—LD60439A—Capabilities Programming and Budgeting: An Improvement on PPBS

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PROMOTIONS



Mr Davis



Mr Heydinger



Mr Siegel



Mr Soler

Mr Danny G. Davis (GM-15) is Deputy Chief, Comptroller Information Management Office, Directorate of Cost and Management Analysis, HQ USAF, Washington DC.

Mr Gerard N. Heydinger (GM-15) is Chief, Cost Estimating and Analysis Division, Space Division (AFSC), Los Angeles AFS CA.

Mr Robert Siegel (GM-15) is Director of Cost Analysis, Electronic Systems Division (AFSC), Hanscom AFB MA.

Mr Oscar L. Soler (GM-15) is Director of Cost Analysis, Headquarters Armament Division (AFSC), Eglin AFB FL.

AF Accounting & Finance Center

Beers, Vera I., to GM-13; AFAFC/TC
Corbitt, Annie O., to GS-12; AFAFC/XS
Crome, Alan W., to GS-12; AFAFC/TC
Etter, M. Lee, to GM-13; AFAFC/JA
Fletcher, Sam H., to GM-14; AFAFC/FS
Ford, DeWayne M., to GS-12; AFAFC/XS
Hahn, Bruce, to GS-12; AFAFC/AJ
Hall, Sandra T., to GS-12; AFAFC/TC
Hogan, Sherry A., to GS-12; AFAFC/AD
Hollinger, Gerald G., to LTC; AFAFC/CW
Jaramillo, Kathryn M., to GS-12; AFAFC/XS
Kullhem, Charles P., to GM-13; AFAFC/XS
McMurray, Harry A., to GS-12; AFAFC/XS
Meister, Marilyn J., to GS-12; AFAFC/XS
Miller, Robert, to GM-13; AFAFC/MP
Montana, Maxine, to GS-12; AFAFC/AJ
Nelson, Marion N., to GS-12; AFAFC/XS
Shelton, Thelma L., to GS-12; AFAFC/XS
Zauber, Glenn R., to LTC; AFAFC/XSMI

AF Systems Command

Ark, Shirley K., to GS-12; ASD/ACPM
Benn, Braden N., to GM-13; ASD/ACPM
Brink, Ernest F., to LTC; AD/YMB
Campbell, Alberta M., to GS-12; ASD/ACBF
Christensen, Robert G., to LTC; ASD/ACCR
Cole, D.F., to GS-12; SD/ACF
DiDonato, Phillip D., to GM-13; AD/ACC
Donovan, Donald, to GM-14; ESD/ACBF
Duguid, Thomas, to LTC; HQ AFSC/ACCI
Enright, Michael J., to GM-13; ASD/ACBPM
Fournier, Arthur E., to LTC; HQ AFSC/DLXB
Freeman, Mary Jane, to GM-13; HQ AFSC/ACJ
Friesz, Gerald, to GM-13; HQ AFSC/ACFM
Graham, David, to GM-14; HQ AFSC/ACCI
Henley, J.R., to GS-13; SD/ACB
Hunt-Burrus, Frances, to GS-12; ESD/IMMI
Ingram, Linda, to GM-13; AFFTC/ACC
Jenks, K.D., to GS-14; SD/ACCE
King, Susan, to GS-12; AFFTC/ACB
Lahey, Vincent, to GS-12; BMO/ACP
Malik, Dennis F., to GM-14; AD/ACCE
Michaud, R.P., to LTC; SD/ACCE
Miniard, Helen J., to GM-13; ASD/ACPM
Monaco, Anthony III, to GM-14; ESD/ACCE
Pingel, J.E., to GS-12; SD/ACB
Price, Justus V., to LTC; ASD/YWPP
Puller, Gail P., to GM-13; ASD/ACPM
Sauve, Ronald E., to GM-13; AFSCMD/ACB
Schwartz, Robert, to LTC; AD/YNG

Schwenke, Robert B., to GS-13; ASD/ACCC
Shields, Bertrand E., to GM-14; ASD/ACCC
Sirmans, James D., to GM-14; AD/ACBS
Taylor, Douglas, to GM-13; ASD/ACCR
Tracht, Michael J., to GS-12; HQ AFSC/ACFA
Trenton, J., to LTC; SD/ACCE
Valore, Frances M., to GM-13; ASD/ACPM
Vitaliani, Ernest, to GS-13; HQ AFSC/ACCE
Wentworth, P.A., to GS-12; SD/ACF
Yoder, Kenneth to GS-13; HQ AFSC/ACCE

HQ USAF

Carmer, Kenneth L., to LTC; AF/INRY
Cassels, Robert, to GS-13; AF/ACBIO
Duquette, Joseph A., to LTC; AF/ACMI
Erwin, Thomas A., to GS-14; AF/ACBOI
Garza, Robert M., to GS-14; AF/ACMI
Hall, Eddie R., to LTC; AF/ACMC
Hudson, William J., to LTC; AF/ACMS
Luettinger, Terry V., to LTC; AF/ACMC
Liftman, Alvin S., to GM-14; AF/ACBOS
Martin, Charles W., to LTC; AF/ACBOI
Neumann, Richard, to GS-14; AF/ACBIO
Odgers, Everett G., to LTC; AF/AC
Peters, Bruce E., to LTC; AF/ACBOM
Sable, Sandra, to GS-12; AF/ACBOM
Smith, E. Ray, to GM-14; AF/ACMI
Waters, Joseph J., to LTC; AF/ACM
Wittman, Thomas V., to LTC; AF/ACM
Wood, Rodney W., to LTC; AF/ACFA

Air Training Command

Hutchins, Richard M., to GS-12; HQ ATC/ACM
Niemenin, Norman A., to LTC; AFROTC/XRS, Maxwell AFB AL
Reeno, Martha, to GM-13; HQ ATC/ACB
Rendon, Henry M., to LTC; 3480 TCHTW/AC
Goodfellow AFB TX

AF Logistics Command

Avant, William W., to GS-12; WR-ALC/ACE
Bouboulis, Charles L., to LTC; HQ AFLC/IGIS
Cliett, Kathryn M., to GS-12; 2750 ABW/ACIB
Hall, Kathleen L., to GS-12; 2750 ABW/ACB
Harrell, Jerry A., to GM-14; HQ AFLC/ACMA
Head, Howard P., to GS-12; AGMC/ACB
Jenkins, Marion M., to GS-12; WR-ALC/ACE
Logue, Janis L., to GS-12; WR-ALC/ACBO
Malone, Knox L., to GM-13; OC-ALC/ACFM

Mollo, Betty L., to GS-12; CASC/CVRAR (Budget)
McCormick, Bobby G., to GS-12; HQ AFLC/ACMCI
Passage, Stephen J., to GS-12; HQ AFLC/ACMCE
Sharp, Joan, to GS-12; HQ AFLC/ACBOS

AF Communications Command

Curtis, William C., to LTC; CCD
Haselhorst, Gerald J., to GM-13; HQ AFCC/ACM
Pagani, Beverly D., to GS-12; HQ AFCC/ACM
Valaika, John R., to LTC; EISD

AF Commissary Service

Eckstein, Barbara, to GM-13; HQ AFCC/ACFA
Gillian, Lamar, to GM-13; HQ AFCC/ACFI

AF Operational Test and Evaluation Center

Kuratko, Louis G. Jr, to LTC; HQ AFOTEC/AC

U.S. Space Command

Johnson, Robert A., to LTC; HQ SPACECMD/ACB
Welty, Joseph M., to CMSgt; HQ SPACECMD/ACE

Military Airlift Command

Corner, Gary A., to GS-12; HQ MAC/ACIS
Ivanko, Joseph M., to CMSgt; HQ MAC/ACF
King, John, to CMSgt; 1606 ABW/AC
Smith, Jules C., to CMSgt; HQ MAC/ACX
Sugg, Robert H., to GM-13; HQ MAC/ACIBR
Wilson, Betty A., to GS-12; HQ MAC/ACB

Tactical Air Command

Callaghan, Anthony, to SMSgt; 67 TRW/ACF
Franklin, Edgar L., to CMSgt; HQ TAC/ACF
Hughes, James H., to LTC; HQ TAC/IG
Martin, James C., to SMSgt; HQ TAC/ACM
McWatters, Wyndna, to GS-12; 27 TFW/ACF
Pauley, George L., to SMSgt; 9 AF/ACM
Rovegno, John F., to LTC; 833 AD/AC
Smith, Leroy L., to CMSgt; 27 TFW/ACF
Weitman, Michael, to LTC; 836 AD/AC
Whitney, Roger M., to LTC; HQ TAC/ACMC

Promotions... (Continued)

Pacific Air Forces
Nishihara, L. H., to CMSgt; HQ PACAF/ACMM
Sullivan, John L., to LTC; HQ PACAF/ACMC

United States Air Forces in Europe
Jones, Charlie E., to LTC; NATO AWACS/ACB
Ko, Rich C., to CMSgt; 501 TMW/AC

Air Force Audit Agency
Boyan, Timothy J., to GM-13; WPAFB/QL
Christy, John S. Jr, to GS-12; Osan AB
Falk, George D., to GM-14; Pentagon
Higginbotham, Roscoe L., to GM-13; WPAFB/QL
Knepp, Curly B., to GS-12; Pease AFB
Lechtenberg, Norman R., to Maj; WPAFB/QLS

Links, Kirk K., to Maj; LA AFS
McKillop, Robert F., to GM-13; Offutt AFB
Nelson, James L. Jr, to GS-12; Beale AFB
Page, William E., to LTC; AFAA/AU
Sible, Steven J., to LTC; AFAA/Det 610
Williams, Karen A., to GS-12; Eglin AFB
Williams, Theodore, to Maj; WPAFB

National Guard Bureau
Derrick, Howard, to Maj; NGB/ACX

Air Force Intelligence Service
Sovine, Charles E., to CMSgt; HQ AFIS/ACF

Air Force Reserve
Allison, Alan E., to GS-12; 94 TAW/ACB
Gilbert, Ray P., to GS-12; 439 TAW/ACB

Strategic Air Command
Hernandez, George, to LTC; Grissom AFB/AC

Jaskolka, Chester W., to LTC; Griffiss AFB/AC
Morris, Robert J., to CMSgt; Offutt AFB/ACF
O'Connor, William J., to CMSgt; Pease AFB/ACF
Robohn, Charles F., to CMSgt; Loring AFB/ACF
Shaffner, Curtiss H., to CMSgt; HQ SAC/ACF

USAF Academy
Ehlers, David C., to LTC; USMADN-J

Alaskan Air Command
Wood, Louis E., to CMSgt; HQ AAC/ACM

Air University
Bowman, Thomas L., to LTC; AFIT/LSY
Donovan, Brian W., to LTC; LMDC/AC
May, John P., to CMSgt; HQ AU/ACF

RETIREMENTS



Col Norton



Col Opitz



Col Schreiber

Mr John D.S. Gibson (GM-15) was Chief, Research and Cost Analysis, Aeronautical Systems Division (AFSC), Wright-Patterson AFB OH (30 years of service). *(No photo available.)*

Col Philip F. Norton was Comptroller, 76 Airlift Division (MAC), Andrews AFB, MD (26½ years of service).

Col Stephen J. Opitz was Deputy Chief of Staff/Comptroller, Headquarters Tactical Air Command, Langley AFB VA (29 years of service).

Mr Lammert Rens (GM-15) was Deputy Director of Programs and Budget, Directorate of Budget, Headquarters Air Force Systems Command, Andrews AFB MD (35 years service). *(No photo available.)*

Col Charles G. Schreiber was Comptroller of the Air National Guard, Washington DC (30 years of service).

Strategic Air Command
Dipboye, Donald J., MSgt; Barksdale AFB/ACF
Dukes, James F., LTC; Beale AFB/AC
Fritz, Johnnie, GS-11; Grand Forks AFB/ACB
Gennaro, Rucci, GS-9; Griffiss AFB/ACF
Jackson, Norman L., GS-5; Vandenberg AFB/ACF
Jennings, Joanne, MSgt; Ellsworth AFB/ACF
Jennings, William C., MSgt; Ellsworth AFB/ACF
Mercurio, Camille, GS-4; Griffiss AFB/ACF
Peters, Alice M., GS-12; HQ SAC/ACB
Thurston, Frank E., GS-11; Barksdale AFB/ACB
Wait, Donna M., GS-5; Barksdale AFB/ACF

Military Airlift Command
Bowen, Jim, GS-11; 1606 ABW/ACB
Ewan, John D. Jr, MSgt; 60 MAW/ACFP
Langley, Thelma, GS-7; 1606 ABW/ACFMM
Lindsay, Agnes, GS-3; 1606 ABW/ACF
Lopez, Rosa, GS-7; 63 MAW/ACFMP
Martinez, Margaret, GS-7; 63 MAW/ACFA
Morley, Walter J., MSgt; 463 TAW/ACM
Porter, Guy H., GS-12; HQ MAC/ACIBE
Stewart, Alma H., GM-13; HQ MAC/ACIBR
Thornton, Reba O., GS-5; 314 TAW/ACFD
Wolfe, Juanita, GS-9; 63 MAW/ACFA

Tactical Air Command
Axelen, Sheldon D., MSgt; 23 TFW/ACF
Guminsky, George R., CMSgt; 1 TFW/ACE

Kuhn, Robert W., GS-12; 9 AF/AC
Lynn, John L., CMSgt; 832 AD/ACF
Siefker, David F., MSgt; 363 TFW/ACF
Slade, James, GS-9; 1 TFW/ACB

Air Force Logistics Command
Augustine, James J., GS-12; HQ AFLC/ACFFC
Clark, Marilyn J., GS-5; WR-ALC/ACFTTA
Goodwin, Pauline M., GS-7; OC-ALC/ACFMF
Miller, C. Raymond, GS-12; HQ AFLC/ACFC
Nieberding, James R., GM-13; HQ AFLC/ACBIM
Robinson, Wilma J., GS-5; OC-ALC/ACFSCC
Thomas, Lambert D., GM-13; OC-ALC/ACFM



Retirements... (Continued)

Air Training Command

Moore, Ron G., MSgt; HQ ATC/ACM
Whitfield, Ernest, MSgt; HQ ATC/ACE

Air Force

Technical Applications Center

Hicks, Kenneth P., LTC; HQ AFTAC/AC
Sharek, Robert J., Capt; HQ AFTAC/ACB

Air Force

Accounting & Finance Center

Bryant, Albert E. Jr, GS-12; AFAFC/AD
Bunch, Margaret, GS-7; AFAFC/MP
Carson, Rosemary E., GS-12; AFAFC/AJ
Chandler, Woodley L., GM-14; AFAFC/XS
Dickerson, Helen I., GS-4; AFAFC/AD
Duncan, William T., GS-12; AFAFC/XS
Edmonson, Mary P., GS-9; AFAFC/MP
Ferguson, Wilma C., GS-9; AFAFC/JA
Ginsburg, William, GM-13; AFAFC/RM
Hansen, David D., GM-14; AFAFC/AD

Heesen, Imogene M., GS-8; AFAFC/AJ
Lovejoy, Mable L., GS-10; AFAFC/AD
Marquis, Jack, GS-12; AFAFC/TC
Piacentine, Gerald V., GS-12; AFAFC/RM
Rudolph, Wallace B., GM-13; AFAFC/XS
Sims, Vivian L., GS-7; AFAFC/AJ
Wadsworth, Willard, GS-6; AFAFC/RM
Walko, Walter A., GM-13; AFAFC/XS

Air Force Commissary Service

Gregg, Johnnie M., GM-13; HQ AFCOMS/
ACFA
Roe, Wilma K., GS-12; HQ AFCOMS/ACBB

Air Force Audit Agency

McIntosh, Elizabeth L., GS-12;
McConnell AFB
Pokorny, William E., LTC; Norton AFB/DO

Air Force Reserve

Mullady, Michael T., Maj; HQ AFRES/ACBP

Air University

Lair, William, MSgt; AFIT/ACB
Lancaster, Ronald D., MSgt; HQ CAP/AC

Air Force Systems Command

Aley, Walt, GS-12; BMO
Aromaa, Ruben, GS-6; ESD/ACFD
Callahan, Mary, GS-5; ESD/ACCE
Donahue, Martha E., GS-5; ASD/ACPM
Dubey, Gloria, GS-7; ESD/ACFCM
Faulkner, George, GM-14; HQ AFSC/ACFP
Finamore, Rose, GS-6; ESD/ACFCS
Galzerano, Samuel, GM-13; ESD/IMMS
Hall, Anita R., GS-12; ASD/ACPM
Hatton, Virginia, GS-5; AFCMD/ACF
Hawkins, Theodore, GS-12; ASD/ACPM
Jacob, Mary Anne, GS-7; AFCMD/ACF
Lemire, Adrien, GM-13; HQ AFSC/ACBM
McNally, Bernice, GS-6; ESD/ACFCS
O'Connell, James W., GM-13; ASD/ACPM
Reese, L.W., MSgt; SD/ACH
Schwarz, Rosella V., GS-7; AFCMD/ACF

Company Grade Officer Award



On 13 February 1985, Lt General Richards, Commander of Air University, announced that **Capt David F. Cortez** was selected as Air University's *Company Grade Officer of the Year — 1984*. Capt Cortez is a member of the faculty of the Professional Military Comptroller School and competed with nominees from the SOS and AFIT faculty.

ATTENTION

Michigan State University Graduates

Gardner M. Jones, Ph.D. of the Applied Comptrollership school is retiring and the American Society of Military Comptrollers (ASMC) has an effort underway to recognize his substantial contributions to comptrollership. ASMC would like the names and addresses of former students of Dr Jones.

If you are one, send your name and address to **LMDC/AC, Maxwell AFB AL 36112**.

Articles Wanted

There is a continuing need for good, readable, and *useful* articles. The problem-solver types usually find ready acceptance although we will consider any article involving an area of interest to the Comptroller community. No specific deadline is given—send your article in as soon as it is ready. Send two copies, typed double-spaced (about 25 lines per page); include a brief biography about yourself, plus a black and white, head-and-shoulder photo. Have your Comptroller review the article before sending it to us.

Upon receipt of your article, we send it out for evaluation to one of the Air Staff directorates/offices. If we decide to publish the article, it will receive only minor editing. We strongly believe that if an author allows the use of his name as the writer of the article, we ought to use it pretty much the way the author wrote it. This is *your* magazine. It is *written* by you, for *you*, and *about* you. Take pride in it—it is truly a unique magazine because **YOU** have made it that way. Keep it up!

If you would like more information, here is our address and phone number:

The Air Force Comptroller
HQ USAF/AC (Editor)
Washington, DC 20330

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STAR PROMOTIONS

Brigadier General G.B. Stephenson



On 1 February 1985, Colonel G.B. Stephenson was promoted to the rank of Brigadier General. General Stephenson is currently the DCS/Comptroller, Headquarters Air Force Systems Command, Andrews AFB MD and assumed the position 1 September 1984.

Brig Gen Stephenson was born 10 June 1938 in Castalia, North Carolina. He is a graduate of Indiana University and Northeastern University, having received a Bachelor of Science in Industrial Management/Production Engineering and a Master of Business Administration in Industrial Management.

Upon graduation from Indiana University in June 1962, he was commissioned as a second lieutenant and assigned to the Air Force Systems Command (AFSC), Electronic Systems Division, Bedford MA. In the period 1962—1966, he served as a production officer and later as a procurement officer in a systems program office having RDT&E and acquisition responsibility for communications systems.

Upon receipt of his master's degree in 1967, he was assigned to the Electronic Systems Division's 484N-B System Program Office in Tokyo, Japan, until December 1969, as the Chief of Procurement and Production and Procuring Contracting Officer for the RDT&E, acquisition and deployment of a microwave communications system.

He served on the teaching faculty of the Defense Systems Management College from March 1969 to August 1971.

In June 1972 after graduation from the Air Command and Staff College, he was assigned to AFSC's Aeronautical Systems Division as Deputy for F-15, Wright-Patterson AFB OH. He served as Chief, Plans and Programming Division; Special Assistant for Foreign Military Sales; Chief of Resources Division; and Deputy Director, Program Control for RDT&E, acquisition and deployment of the F-15 fighter aircraft program.

In July 1977, he was assigned to Headquarters Air Force Systems Command, Andrews AFB MD, as Executive Assistant to the Vice Commander of Air Force Systems Command.

He was the Air Force Systems Command's Director, Long Range Corporate Planning in 1979, having responsibilities for command-wide resource and capabilities planning.

After graduation from the National War College in June of 1980, he assumed duties as Executive Assistant to General Robert C. Mathis, the U.S. Air Force Vice Chief of Staff.

Brig General Stephenson was appointed Deputy Comptroller, Air Force Systems Command, Andrews AFB MD, in June 1982.

General Stephenson is married to the former Sally Elaine Strole of New Haven, Indiana. They have two children—Susan and John.

Brigadier General Basil H. Pflumm



On 5 February 1985, Colonel Basil H. Pflumm was promoted to the rank of Brigadier General. General Pflumm is the Deputy Auditor General and Commander of the Air Force Audit Agency, stationed at the Pentagon in Washington DC.

Brig General Pflumm was born in Beech Grove, Indiana, on 7 March 1938. His educational background includes a Bachelor of Science Degree in Business Administration from Butler University in 1959 and his Master of Science Degree from the University of Colorado in 1970. He is a Certified Public Accountant and Certified Internal Auditor.

Brig General Pflumm obtained his commission through the ROTC. His initial assignment was to the Air Force Audit Agency (AFAA) with duty at Tachikawa Air Base, Japan. He served in increasingly responsible positions with the Audit Agency at Ellsworth Air Force Base, South Dakota; Holloman Air Force Base, New Mexico; and RAF Alconbury, England. In June 1970, he was assigned to Headquarters Air Force Audit Agency at Norton Air Force Base, California.

After serving four years in the headquarters of AFAA, General Pflumm transferred to Andrews Air Force Base, Maryland, where he held various assignments with the Air Force Audit Agency. In August 1978, he was appointed Chief of the Area Audit Office at Hickam Air Force Base, Hawaii. General Pflumm served as the Assistant Auditor General of the Air Force, located at the Pentagon in Washington DC, from August 1980 until February 1983.

Brig General Pflumm served as the Director of Cost and Management Analysis, Deputy Chief of Staff/Comptroller, Headquarters United States Air Force, Washington DC, from 1 February 1983 until 1 July 1984, when he assumed his present position as Deputy Auditor General and Commander of the Air Force Audit Agency.

General Pflumm is a member of the American Institute of Certified Public Accountants, the Institute of Internal Auditors, and the American Society of Military Comptrollers (of which he is currently the Washington DC Chapter President). He received the Comptroller of the Air Force Outstanding Audit Officer Award in 1976 and was the 1977 recipient of the American Society of Military Comptrollers Outstanding Performance in Auditing Award. His military decorations include the Legion of Merit, Meritorious Service Medal with two Oak Leaf Clusters and the Air Force Commendation Medal with one Oak Leaf Cluster.

General Pflumm is married to the former Dodie Hoss of Indianapolis, Indiana. They have five children.

The 1984 USAF COMPTROLLER AWARDS



Comptroller of the Air Force

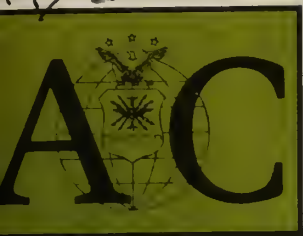
Outstanding Individuals

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Civilians

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Best in the Air Force
Truman Spangrud*

COMPTROLLER OF THE AIR FORCE

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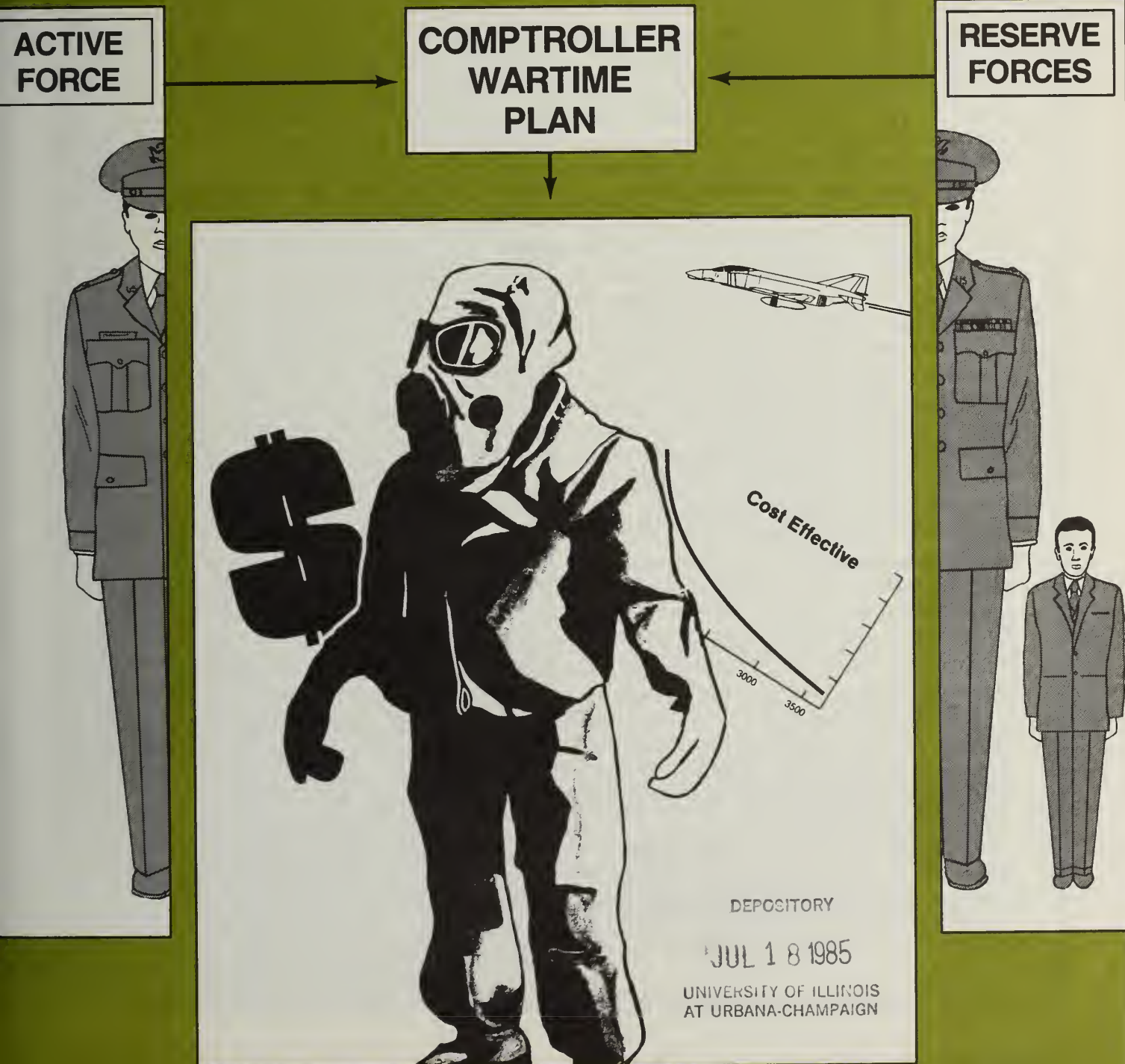
The Air Force

COMPTROLLER

Vol. 19 No. 3

July 1985

Total Force Wartime Effort



A Six-Month Review . . .

by Honorable Richard E. Carver
Assistant Secretary of the Air Force
(Financial Management)



I am delighted to have this opportunity to share with you some of my thoughts after completing my first six months as the Assistant Secretary of the Air Force. A number of issues have already become quite clear as they relate to the role of *comptrollership* at every level in the Air Force.

Clearly, one big issue is the complexity and depth of detail that is part of the totality of your responsibilities, regardless of the level of command at which you serve. This was particularly true as I examined some of the efforts to automate at the Command level.

In fact, I suspect it is often easy to become so involved with our own individual activities that we fail to get a global view of what is really happening in our specific areas of responsibility. I am sure this is most true when you find yourselves becoming concerned with such matters as individual obligations and outlays as a part of the real task of managing the financial affairs of your individual units or command, while at the same time those of us at the Pentagon find it more of a numbers exercise than anything else.

Yet the debate over the size of the deficit and the defense portion of the budget is a clear indication that the need to conserve our precious resources has never been greater. This implies that each of you has a very important individual role to play in the totality of our effort to ensure each dollar is spent as efficiently and effectively as is humanly possible.

The presence of good financial management, whether it comes from the comptroller, budget analyst or the cost analyst, means we as an Air Force are in a position to make good decisions. It is for this reason, as well as many others, that I believe the role you individually play as a financial manager is becoming more and more important in the Air Force. I have argued that this reason alone is solid justification for major upgrading of our use of ADP with such initiatives as the Comptroller Office of the Future (COOF). We are currently involved in the initial implementation of **PHASE IV** with the major task of upgrading the software and, therefore, the applications related to the use of the **Sperry System II** which is a part of this project. This substantially expands our opportunities for the use of ADP in virtually every aspect of the Comptroller function. In that regard, I am totally committed to providing as much support as possible to assist you in gaining those tools necessary to enhance your ability to perform your responsibilities. During the past six months I have spent a great deal of my time traveling and, as a result, have had the privilege of meeting many Air Force Comptrollers as well as those who work in the various offices of the Comptroller. Each time I am more impressed by the commitment in energy that you give to your responsibilities, as well as the growing recognition of the importance of the role you play in the management of the Air Force. Added to this has been the opportunity to speak to a number of classes at the Professional Military Comptroller School (PMCS) which simply reinforces the above conclusion. Peace and freedom are easy words to express but somewhat more difficult to quantify in real terms that can be understood by all. Interestingly enough, no one has a problem comprehending the magnitude of the problem for anyone who must live in a world where peace and freedom do not exist.

In the months to come I hope I will have future opportunities to discuss with you more specific programs with which you are involved, but for this my first effort, I would like to simply congratulate you for your contribution to the peace and freedom we enjoy today.

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Discounting in Defense Decision Analysis

by LTC Stephen H. Russell

Is discounting the right way to do an economic analysis? What's behind the 10% discount rate we use in DOD? Is it constant or then-year dollars that should be discounted?

In addition to looking at these important questions, this article provides new insights on what the discount rate ought to be.

A \$1,000 today is worth more than \$1,000 a year from now. A stream of cost savings that accrues to a beneficiary over three years is more valuable than the same absolute stream accruing over five years. These statements demonstrate the intuitive appeal of the principle that money has a time value.

The employment of the *time-value-of-money* concept is well established in the private sector—with “discounting” or present value analysis. Firms recognize evaluations of alternative courses of action involving time-distributed costs and benefits which fail to account for the time value of money are flawed.

It has been my experience, however, that the time-value-of-money concept is not always appreciated in the decision analyses we do in defense. The concept is often ignored, or employed by rote. Frequently there is confusion as to what analyses that employ discounting really mean. And considerable controversy continues to exist over whether it is constant dollars or then-year dollars that should be discounted.

This article briefly reviews the time-value-of-money principle as employed in the private sector. Then the use of the principle in the federal government is examined along with several conceptual problems that have arisen in choosing the appropriate discount rate. Finally, the relevance of the principle to defense decision-making is considered and various approaches—including a new concept—to calculating the discount rate are offered.

Capital Expenditure Decisions in the Private Sector

A private firm will employ either the *internal rate of return* (IRR) tool or *net present value* (NPV) analysis in accepting or rejecting a capital expenditure proposal. Both approaches recognize the time value of money and are conceptually identical. Under IRR the firm finds that discount rate which equates the present value of all benefits to the initial outlay required to undertake the project. If this rate is greater than the firm's cost of capital, the proposal meets the acceptance criterion. Under NPV all projected cash flows associated with the proposal are discounted at the firm's cost of capital. If the resulting net present value is greater than zero, the proposal is accepted.

The cost of capital employed by the firm in these decision rules is not arbitrarily set by management; rather it is a calculated number that is set by the firm's internal capital structure (i.e., the debt-to-equity ratio) and by financial

market forces that reflect credit conditions in the economy, inflationary expectations and the perceived riskiness of the firm.

During periods of inflation the firm's decision makers are careful to escalate the future cash flows associated with the project to account for anticipated inflation. This must be done because the firm's calculated cost of capital will reflect the impact of anticipated inflation: Financial markets tack inflation expectations onto market interest rates in the form of an *inflation premium*. Hence, the impact of inflation must be in the projected cash flows because the impact of inflation is in the rate at which these flows are being discounted.

Capital Expenditure Decisions in the Federal Government

Formal analysis of capital expenditure decisions in the federal government has for years embodied a *present value cost-benefit analysis*. For example, the decision analysis on whether to fund a federal water project is typically approached as follows: Discount the time-phased stream of benefits expected to accrue from the project (foregone property losses due to floods, for example) and divide the result into the initial investment. If the resulting cost-benefit ratio is less than 1.0, social welfare is maximized by undertaking the venture (because benefits are greater than costs).

The outcome of employing this decision rule rests critically upon the discount rate used. The lower the discount rate, the larger the number of projects that will meet the acceptance criterion.

The appropriate rate to be used in discounting the time-phased financial flows of a public capital project is called the social cost of capital. Unfortunately, however, the professional literature has for years been in a quagmire both as to what the social cost of capital concept should capture theoretically and how to measure it empirically.

On a conceptual basis, the social cost of capital is put forth by some to be the *pure time-preference rate*—that is, the rate that reflects the willingness of society to forego current consumption in exchange for future consumption. But others argue that the social cost of capital ought to be the *opportunity cost of funds*—in other words, the marginal rate of return on private capital which is foregone when resources are pulled into the public sector.

The net-of-tax rate on government bonds is often viewed as a good measure of the pure time preference rate. The logic is that in willingly foregoing current consumption with their

money in order to get the prevailing after-tax rate of return on these bonds, investors in government bonds are revealing their pure time preference rate.

On the other hand, the opportunity cost of funds is generally viewed as best measured by the corporate before-tax rate of return on investment. This rate is a measure of the productivity of funds employed in the private sector.

Unfortunately, this unresolved dispute over the two conceptual views on the social cost of capital causes a serious practical problem: The pure time preference rate (measured as the net-of-tax rate on government bonds) will always be less than the opportunity cost of funds (measured as the corporate rate of return on investment gross of taxes).

The implication of this problem is straightforward. First, the outcome of any given decision analysis is critically influenced by the discount rate. Second, two separate conceptual views of what the discount rate ought to capture—pure time preference or opportunity cost of funds—are put forth. Third, the opportunity cost of funds rate will always be higher than the time preference rate. Which rate should be used?

There is no consensus among public finance economists. The Office of Management and Budget (OMB) chose the opportunity cost of funds approach as opposed to the pure time preference concept when it published the current **Circular A-94, Discount Rates to be Used in Evaluating Time-Distributed Costs and Benefits**, in 1972. In this circular, federal departments are directed to employ a 10% discount rate in essentially all present value analyses as a rate which captures the “average rate of return on private investment before taxes and after inflation.”

Inasmuch as OMB defines the discount rate as an “after inflation” or real rate, the circular logically directs that the rate be applied to constant dollar (without inflation) flows.

The Employment of Discounting in Defense Decision Analysis

OMB Circular A-94 is implemented in defense with **DODI 7041.3, Economic Analysis and Program Evaluation for Resource Management**, dated 18 October 1972. This instruction sets forth procedures for analyzing proposals involving a choice between two or more alternatives and directs that an annual rate of 10% be used to discount future period cash flows.

DODI 7041.3 hedges on the issue of whether the 10% discount rate reflects a real (no inflation) or a nominal (with inflation) rate. The instruction directs that all analyses be done in constant dollars (i.e., without inflation) but also states, *When inflation is considered important to the conclusion, a second computation will be made in terms of current (inflated) dollars.*

When is inflation important to the conclusion? If the discount rate is nominal (with inflation) then cash flows *must* be expressed in inflated dollars for the present value analysis to be correct. But in defense we reserve the option to look at the 10% as either a real (no inflation) or nominal (with inflation) rate. To me, such latitude brings into question the

legitimacy of the analysis. Let me illustrate with the following example.

Suppose an analyst must determine the cost effectiveness of a multiyear procurement opportunity. A traditional “annual buy” approach is cheaper up front but more expensive down stream. On balance, are the higher start-up costs of the multiyear option overridden by the money saved in the outyears?

Note the illustrative data of the example in *Table I*. All

If the discount rate is nominal (with inflation) then cash flows must be expressed in inflated dollars for the present value analysis to be correct.

figures are in constant year “t” dollars. The multiyear alternative saves \$8 million compared to annual buy in absolute dollars over the four years. But, because money has a time value, each outyear dollar of savings is not as valuable as each dollar of outlay in year “t.” Hence, discounting must be undertaken to assess correctly the possible multiyear savings.

Table I

Annual Buy versus Multiyear Procurement Cash Flows Example
(Constant year t dollars)

	Year t	Year t+1	Year t+2	Year t+3	Total
Annual Buy	\$100M	\$ 90M	\$ 90M	\$ 90M	\$370M
Multiyear	\$147M	\$ 75M	\$ 70M	\$ 70M	\$362M
Multiyear Savings	\$-47M	\$ 15M	\$ 20M	\$ 20M	\$ 8M

Evaluation of the Multiyear Savings

Absolute dollars:	\$ 8.00M
NPV (constant dollars) at 10%:	\$-1.80M
NPV (5% inflated dollars) at 10%:	\$ 2.93M

As noted in the table, the NPV of the multiyear savings flow in constant dollars is \$-1.8M; that is, when the outyear savings are discounted at 10% per year, they in total become \$1.8M less than the initial \$47 million investment in the multiyear alternative. The conclusion? Annual buy is more cost-effective than multiyear procurement for this program—considering the time value of money.

But what if we include a 5% inflation factor in the analysis? If the outyear savings (\$15 million, \$20 million, and \$20 million) are inflated 5% per annum, then the NPV (using 10% discount again) is \$2.93 million—meaning that, even with discounting, the outyear savings offset the initial \$47 million investment in multiyear procurement by \$2.93 million. Now, the multiyear option is optimal.

In my judgement, this opportunity for contradictory results in analysis has as its root cause uncertainty over what OMB’s 1972 10% factor is intended to capture; i.e., what does it mean?

I believe we can become more definitive in our approach to discounting in defense decision-making by taking a fresh look at the conceptual basis of what we are about.

First, let's reconsider defensible approaches to today's nominal (with inflation) social cost of capital and then entertain the assertion that perhaps the social cost of capital is not the correct discount rate for economic analyses in defense.

A New Look at Today's Social Cost of Capital

What really should be reflected in the social cost of capital in 1985? Four possible approaches are set forth below: pure time-preference rate, opportunity cost, debt-equity blend, and sources-of-funds.

If the cost to society of resources taxed or borrowed away from the private sector is viewed as foregone consumption, the correct social cost of capital concept is the *pure time-preference rate*, which reflects the return society requires to forego consumption. The marginal after-tax rate of return on government bonds is a good measure. Under this approach, today's nominal social cost of capital is approximately 8.0% (given bond yields of 11.5% and an average marginal tax rate of 30%).

Alternatively, if one views the cost to society of all federal spending as foregone capital investment returns (*opportunity cost*) in the private sector, the nominal social cost of capital is appropriately measured by the pre-tax earnings on the marginal corporate asset. At present this rate is approximately 13.5%.

Other plausible approaches to the social cost of capital concept are what I call the weighted debt-equity blend and the sources-of-funds approach. With the weighted *debt-equity blend*, one looks at the government's cost of capital in the same way a corporation looks at its cost of capital; namely, by source with appropriate weights assigned to each. Today, 21% of government spending is financed with debt capital (Treasury borrowing) and 79% is financed with equity capital (government ownership of purchasing power through taxation). If the cost of the equity financing is viewed as the private sector's opportunity cost of capital, then the social cost of capital under this concept is given by:

$$\begin{aligned} &.79 \times \text{Opp Cost of Cap} + .21 \times \text{Govt Bond Rate}, \\ &\quad \text{OR} \\ &.79 \times 13.5\% + .21 \times 11.5\%, \\ &\quad \text{OR} \\ &13.1\% \text{ (nominal)} \end{aligned}$$

Under the *sources-of-funds* concept, one views government finance as having three sub-elements: borrowing, taxes from households, and taxes from businesses. The cost of borrowing to the government is explicit. But, because tax revenues are "free" to the government (but not free to society), the cost of tax revenues must be viewed in terms of costs to the suppliers. For households this cost is foregone consumption (the pure time preference concept). For the business sector, the cost is foregone capital investment returns (the opportunity-cost-of-capital concept).

In today's economy approximately 57% of federal finance

is supported by taxation of households, 22% by taxation of corporations, and 21% by borrowing. Accordingly, with a marginal tax rate on households of 30%, the sources-of-funds approach to the social cost of capital is calculated as follows:

$$\begin{aligned} &\text{Cost to Households} \quad \text{Cost to Corps} \quad \text{Cost to Govt} \\ &.57 \times (1.0 - .30) \times 11.5\% \quad + \quad .22 \times 13.5\% \quad + \quad .21 \times 11.5\% \\ &= 10.0\% \text{ (nominal)} \end{aligned}$$

Table II below summarizes these various measures of today's social cost of capital in both nominal (with inflation) and real (without inflation) terms, assuming a 4.5% inflation premium.

Table II

Social Cost of Capital		
Concept	Nominal Rate	Real Rate
Time Preference	8.0%	3.5%
Opportunity Cost	13.5%	9.0%
Debt-Equity	13.1%	8.6%
Sources of Funds	10.0%	5.5%

These results suggest a broad range of potentially defensible rates—from 3.5% to 9.0%—for today's real social cost of capital. The sources of funds approach portends that A-94's 10.0% *real* rate is, in reality, today's correct *nominal* rate. (This result implies that it is nominal or then-year dollars that should be discounted at 10.0%, not real or constant year dollars.)

What informed judgements can be made of these results? First, few economists today are comfortable with a pure time-preference approach to the social cost of capital. They prefer instead to view the genuine cost to the economy of resources absorbed into government as primarily foregone returns on invested capital—opportunity costs—rather than foregone consumption per se.

Second, the degree to which a public finance economist would put stock in the debt-equity blend or the sources-of-funds approach depends on the degree to which he or she sees government expenditures impinging on private investment. If one considers all government finance—including taxation of households and borrowing on Wall Street—as ultimately displacing private investment, then the logical measure of the social cost of capital is the straight opportunity cost method.

However, to the extent one sees a portion of federal finance as having its primary impact on the consumption level of households and/or views Treasury borrowing rates as being a legitimate measure of the cost of the debt portion of federal finance, these blend approaches have merit.

In sum, if we set aside the pure time preference approach, we can scope the reasonable range of today's real social cost of capital to 5.5%—9.0%, with a mean of 7.7%. Only one who believes in the complete crowding out of private investment by government spending would support the 9.0% upper limit, although the "correct" rate is subject to

interpretation. It appears to be fairly clear, however, that A-94's 10% real rate (set in 1972) is too high.

The Office of Management and Budget intends to update the directed rate of discount for public programs and to reissue A-94 in late 1985. Preliminary indications from OMB point to the debt-equity blend as the approach which will be taken. Perhaps the 10% rate will be revised downward to 8.5%.

In terms of decision making in defense, a scaling downward of the directed rate would mean placing increased emphasis on the outyear cash flows of a proposal (because they will henceforth be discounted less). In practical terms, more investment alternatives characterized by deferred benefits will be found optimal, and more multiyear procurement candidates will likely be found to be preferred on the basis of cost-effectiveness.

Does the Social Cost of Capital Measure the Time Value of Money for Defense Decision Analyses?

The development of the social-cost-of-capital concept in the literature of public finance and its employment in **OMB Circular A-94** have been in the context of a tool for accepting or rejecting public programs. As a decision rule, the social cost of capital is a rate of return that a public project should meet or exceed. If a public capital investment proposal cannot generate a return that is at least as much as the social cost of capital, it is not efficient to take resources out of the private sector to fund the project. In this classic context, the social cost of capital is intended to set the optimal size of government.

In defense we do not typically use A-94 guidance in this classic sense. Rather, we use OMB's 10% and the tool of discounting to account for the fact that, in evaluating alternative courses of action that involve multiperiod cash flows, money has a time value to the U.S. Treasury.

The Office of Management and Budget intends to update the directed rate of discount for public programs and to reissue A-94 in late 1985. Perhaps the 10% rate will be revised downward to 8.5%.

This point can be illustrated with the previous multiyear procurement example of *Table I*. Here the analyst is attempting to decide whether the multiyear alternative is cost effective. On the margin, the multiyear approach will cause the Treasury to borrow \$47 million extra in year "t", \$15 million less in year "t + 1", and \$20 million less in each of the next two years. The net savings to the Treasury is \$8 million. But it is not enough to sum this absolute stream of cost differences. The stream must first be discounted to account for the time value of money.

Is the appropriate time value of money for discounting in this case the social cost of capital or the Treasury borrowing rate? Should we use a measure that captures the economic

cost to society of government projects or the financial cost on the margin to the U.S. Treasury?

I contend that the social cost of capital is a concept designed to yield an optimal allocation of resources between the private and public sectors—a helpful decision rule for accepting or rejecting public projects—but not the best measure of the time value of money in analyzing alternatives in defense. In my judgement the time value of money for defense decision making is the cost of new long-term Treasury borrowing.

My position on the appropriate time value of money measure for the types of analyses we do in defense is bolstered by the *Joint OMB and Treasury Guidelines to the Department of Defense Covering Lease or Charter Arrangements for Aircraft or Naval Vessels*, dated 31 October 1984. These guidelines direct that lease-versus-buy cost comparisons be done on a present value basis that uses as the discount rate the current interest rate on new issues of Treasury securities whose maturities correspond to the term of the lease.

I advocate a separation of the social cost of capital concept from the idea of accounting for the time value of money in defense decision analysis. The former is an efficiency concept from the perspective of the economy as a whole, the latter an efficiency concept with respect to the Treasury. Let the social cost of capital be viewed as the minimum rate of return that Government projects should show to be approved. Let the time value of money concept be used to minimize marginal borrowing requirements of the U.S. Treasury.

If the Treasury's borrowing rate on new long-term securities is used as the discount rate in defense, the appropriate nominal (with inflation) discount rate today is 11.5%; the real (without inflation) rate is 7.0%.

Summary

That money has a time value is intuitive. The private sector recognizes the time value of money by discounting time-distributed costs and benefits of proposed capital investment projects.

If the Treasury's borrowing rate on new long-term securities is used as the discount rate in defense, the appropriate real (without inflation) rate is 7.0%.

Present value analysis in the public sector is employed largely to assess whether a proposed capital project will return to society a net stream of benefits that exceeds the foregone private returns. Considerable controversy exists in the professional literature as to what the discount rate (called the social cost of capital) for public projects ought to reflect. Some argue that the social cost of capital is the pure time preference rate. Others maintain that the social cost of capital is the opportunity cost of funds.

Unfortunately, the pure time preference rate will always be less than the opportunity cost of funds, ensuring the theoretical conflict on the social discount rate will be a

(Continued on page 9)

Nationwide Distribution By Electronic Funds Transfer

by Kenneth Teague

What else do we have to consider if we want to make nationwide distribution of civilian pay under the Electronic Funds Transfer System (EFTS)? This particular question faced the Accounting and Finance Office (AFO) at the Electronic Systems Division, Hanscom Air Force Base, Massachusetts, in January 1982. At that time the AFO had just implemented the EFTS for Hanscom and two Air National Guard units located in New England, making 2,599 payments to 503 financial institutions.

EFT payments were initially limited to the Boston Federal Reserve region (which includes the six New England states) based on special requirements for nationwide distribution, leaving some 400 employees without EFT coverage. The employees either worked in one of the four Air Force Plant Representative Offices (AFPROs) outside the Boston area or the employees worked in New England but maintained bank accounts outside the Boston region.

Flushed with the success of our Boston-only EFT implementation, we explored these requirements. In our discussions with the Boston Federal Reserve Bank (FRB), we concluded nationwide distribution using the EFTS would impact Hanscom in the following ways.

Tighter Schedules

In the Federal Reserve System there are established "windows" during which time one FRB can transmit and receive data from another FRB. Presently the window is open each day between the hours of 0800 and 1200 and 2200 and 0130 Eastern Daylight Time. If the EFT file is not provided to the FRB before the opening of the window, the data is held until the next opening of the window. For Hanscom this translated into an 0500 delivery time on Wednesday to the local FRB if we wanted an out-of-region employee's pay account updated on our Friday payday—no later than the first hour of the bank's business day under the *Treasury Fiscal Requirements Manual*. (This time requirement will vary depending on the time zone you are in and local FRB requirements.) Tape delivery after that time but before the next window would probably result in some accounts not updated on time. The unknown factor is the speed and effectiveness each receiving financial institution employs to get financial data from the FRB *Automated Clearing House* (ACH) facility. Larger institutions normally rely on magnetic tapes from the ACH to update their systems, while smaller banks usually get updates in paper form from a courier.

While nationwide delivery compresses the delivery schedule, and not meeting the deadline could result in late updates for out-of-region employees, in-region employees are not affected if the EFT tapes are delivered by the local update deadline. At Hanscom if our tapes are delivered no

later than 1700 Wednesday, at least all in-region employees will be paid on time.

Impact on Data Automation and Civilian Pay

Another consideration is the impact on the Data Automation activity and Civilian Pay office. Can the payroll be run, computer output produced, listings reviewed and delivery of EFT tapes to the FRB made by 0500 on Wednesday? At Hanscom this meant our payroll, which used to be run Tuesday night, had to run Monday night or Tuesday morning. Timely submission and receipt of Time and Attendance (T&A) Reports were critical. Off-base activities needed particular attention due to the physical transit time for timecards. We called for T&A Reports early, with corrected T&A Reports, as necessary, to follow and had off-base activities use Express Mail (offered by the U.S. Postal Service) or commercial transit companies such as Federal Express. We also adjusted the work schedule in Civilian Pay to better accommodate T&A processing. Under flexitour or other work schedules, some employees were reporting to and leaving work (or receiving overtime) before or during your busiest periods on T&A days. Modifying their work schedules for those days helped ensure a full crew was on hand when needed most.

Single Vs Multiple File

To send EFT transactions out of the local region requires a decision as to whether local and out-of-region transactions will be grouped together in a single data file or separated into individual files for each region (still only one magnetic tape). There is no clear consensus among FRBs as to which option should be used, as each option has its advantages and disadvantages.

When a single file is used the FRB must separate local and out-of-region transactions on the EFT file. Local transactions are then processed in the usual manner. Out-of-region transactions are merged with other outgoing commercial payments and transmitted to the appropriate region in the next available window.

When a multiple file is used the Data Automation activity produces a magnetic tape in single file format for local disbursements and a second tape in format for transmittal to other FRBs. Most Air Force bases do not process enough disbursements to justify producing a second file, which would have to be processed and transmitted in the same manner as a file containing hundreds or thousands of transactions.

Based on our current volume of out-of-region transactions, the Boston FRB believed it was more efficient to use the single file. Other FRBs may reach a different conclusion.

In either case the capability exists for providing either type of file.

Separate New York File

One drawback of using a single file concept is the requirement for a separate file (magnetic tape) for transactions to be processed by the New York FRB. Here, under a unique organizational structure, government and commercial payments are handled by two separate ACH facilities. The FRB processes all government payments, while a commercially-run ACH handles all commercial EFT payments. As payments are handled separately in New York, the Boston FRB cannot merge our government salary payments with other New York commercial payments. Hence, each pay period two EFT magnetic tape files are created—one for the Boston district and all out-of-region transactions, except New York, and a second for all New York transactions.

Making provisions for these impacts, we began nationwide distribution in February 1982. We first had to obtain a completed SF 1199A (*Authorization for Deposit of Federal Recurring Payments*) from participating employees to validate the employees' bank data in our files. (New procedures which were not available when we converted now allow bases to mass convert out-of-region composite checks

to the EFTS without obtaining an SF 1199A for each employee.) As we were already using the EFTS for in-region payments, we were unable to run the prenotification (zero-dollar) test for the out-of-region payments. Even without the test, our degree of success for payments made outside the Boston region versus in-region payments was essentially the same. We found some minor coding and format errors despite validation by the financial institution involved—yet all our payments were made on time to the right accounts.

With careful planning and relatively minor adjustments in your operating procedures, nationwide distribution of civilian pay using the EFTS can be accomplished. At Hanscom it has worked without fail.

Mr Teague is Deputy Director, Accounting and Finance, at Electronic Systems Division, Hanscom Air Force Base, Massachusetts. He holds a bachelor's degree in business administration with a major in accounting from Salem State College and an MBA from Suffolk University. Mr Teague has also served as an accountant in private industry, an auditor with the General Accounting Office, and a budget analyst at ESD. He entered civil service in June 1970.



Discounting in Defense Decision Analysis—(Continued)

practical problem as well.

The federal government, through OMB Circular A-94 issued in 1972, has taken the opportunity-cost-of-funds approach and puts forth 10% as the appropriate real (without inflation) discount rate.

DODI 7041.3, which implements A-94 in defense, invites the analyst to apply the 10% factor to both constant and then-year (inflated) dollars to assess the impact of inflation upon the analysis as appropriate.

In order to increase understanding of the conceptual basis of discounting, reexamine what the correct rate ought to be, and expressly consider whether the discount rate is real or nominal, several approaches to setting today's correct discount rate were explored. The results showed that defensible arguments could be put forth for the real social cost of capital rate to be within the 3.5% to 9.0% range, depending upon which concept was employed. Although no "correct" rate can be set, it appears clear that A-94's 10% real rate is too high.

OMB intends to revise and reissue A-94 later this year. Preliminary information suggests the revised A-94 will employ the debt-equity blend approach to calculating the social cost of capital (which will likely be approximately 8.5% according to the calculations done here).

If one views the time value of money to defense as the marginal cost of Treasury borrowing, then the social cost

of capital may not be relevant to the decision analyses we do in defense. Perhaps the social cost of capital is best viewed as an accept/reject criterion for new government investment proposals whereas the Treasury borrowing rate on long-term securities is correctly the time value of money for defense analyses. With this position, today's correct nominal (with inflation) rate for discounting is 11.5%; the correct rate for discounting constant dollar streams is 7.0%.

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The Reprogramming Process:

An Opportunity to Enhance Program Management

by Mr David W. Roberts

It is the conclusion of the Academy Panel that the Federal budget process is seriously overburdened and that in the increasing preoccupation with the dollar and policy issues of the budget, the system itself has been undervalued and badly needs modernization and simplification.

This ominous statement was written in a November 1983 study by senior level federal officials and scholars who served as panel members for the National Academy of Public Administration (NAPA). Over the past several years, many federal officials had become concerned that cumbersome and overgrown federal management procedures were increasingly interfering with effective government action. Therefore, a panel of nine experts convened to conduct the study and make recommendations to encourage more effective financial management procedures.

The panel study involved many different areas of the financial arena. One particular area, the reprogramming process, seemed to offer the Department of Defense (DOD) the greatest opportunity to enhance program management. The NAPA panel stated: *there appears to be significant opportunity to . . . reduce the number of actions in the budget execution process by rethinking the level of reprogramming and fund transfer authority given to agencies.* The panel believed Congress should give federal agencies more extensive reprogramming and transfer authority, and at a minimum should revise current reprogramming authority to reflect recent inflationary trends and *require that only significant reprogramming actions need be reviewed by Congress.*

Thus, the NAPA study placed the reprogramming issue on the front burner of financial management items of interest. In DOD the reprogramming process is a powerful tool used to solve serious funding problems. DOD has established its own unique reprogramming rules in concert with the Congress; however, the process is not that well understood. This article will try to give the reader an overview of the reprogramming process and then propose some possible improvements which could be implemented to hone this reprogramming tool. With a clear understanding of reprogramming an Air Force financial manager will have a much better advantage in performing his/her daily program management.

Historically, DOD had very liberal funding flexibility over appropriated funds until the early 1960s. Since then both Houses of Congress have continued to increase their close scrutinization of the DOD budget in the justification and execution stages. Because of this, the defense reprogramming process has been dramatically modified over the years, to the point today that the process is perceived to be complicated, slow and very time consuming.

First, it is important to define what exactly is meant by the term "reprogramming," in order to understand the process. Department of Defense Instruction (DODI) 7250.10 is the official guidance used to implement the reprogramming of appropriated funds. DODI 7250.10 defines reprogramming as *change in the application of financial resources from the purpose originally contemplated and budgeted for, testified to, and described in the justifications submitted to the congressional committees in support of fund authorizations and budget requests.*

The term "reprogramming" is normally thought of in the context of moving funds between line items in an appropriation; however, reprogrammings using general transfer authority can also be initiated

to move funds between appropriations. There are two categories and four types of reprogrammings. The two categories are *above-threshold* and *below-threshold* reprogramming actions. Chart 1 shows that if a proposed action increases the budget category by more than the congressionally established threshold, the action is an *above-threshold* action and therefore requires congressional approval. *Below-threshold* actions can be accomplished independently of the Office of Secretary of Defense (OSD) or the Congress. However, semi-annual reports (DD Form 1416) are required to notify Congress of all reprogramming actions.

Chart 1

Reprogramming Thresholds

Appropriation	Budget Category	Amount (\$ Millions)
Mil Pers	Budget Activity	10.0
Op & Main	Budget Activity	5.0
Procurement	Line Item	10.0
RDT&E	Program Element	4.0

New start actions can be initiated by the military services and are also categorized by thresholds. A new start is defined as that which proposes to add a new program or line item. Chart 2 shows new start thresholds. If an action is below the congressionally established threshold, the Congress must still be notified of the action using notification letters.

Chart 2

New Start Thresholds

Appropriation	Budget Category	Amount (\$ Millions)	3 Year Total Cost*
Procurement	Line Item	2.0	10.0
RDT&E	Program Element	2.0	10.0

*If the proposed new start exceeds this amount for three years, it is classified as an above-threshold action.

The four types of reprogrammings are *prior approval, notification, internal, and notification letters*. Prior approval reprogrammings are for those actions, regardless of the amount, which have been designated as a matter of special interest to one or more of the congressional committees, or uses general transfer authority, or is an increase to a congressionally approved procurement quantity which was authorized by the Congress. Notification reprogrammings are initiated if the thresholds previously discussed are exceeded. Internal reprogrammings are audit trail type actions for realigning or reclassifying dollar amounts within an appropriation without changing the purpose for which the funds were appropriated. Letters are used to notify committees of a below-threshold new start of a program or a line item, unless circumstances dictate the use of a DD 1415 Notification Reprogramming Action.

As previously stated, the reprogramming process was designed to allow the DOD some funding flexibility while keeping Congress informed. However, reprogramming is used as a tool only

as a last resort. There are other ways to handle funding problems. One way is to reduce the scope of a program. This is used mainly with RDT&E programs. Another way is to reduce the total quantity to be procured. This is effective if the decision is made before a contract has been initiated. A third alternative is to defer an effort to another fiscal year program. However, the full funding concept requires that quantities to be procured each fiscal year be started and completed with that fiscal year's funds. Thus, this alternative is limited to support items such as simulators and some test equipment.

Unfortunately, the documentation of the historical development of the reprogramming process is sketchy at best, and most of the rules in effect today are based on handshakes and/or verbal agreements of many years ago. Before World War II the services were allowed to transfer up to ten percent from one appropriation to another because of a transfer clause written into the Appropriation Acts. The *FY 1947 Appropriation Act* rescinded this clause since the emergency war situation was over and a set of very informal rules were implemented. At first, the Defense Department was only required to submit a semi-annual written report to Congress detailing reprogramming changes. In 1955 DOD issued its first set of reprogramming rules. Then a controversy occurred between Secretary of Defense Robert McNamara and House Appropriation Defense Subcommittee Chairman George Mahon. McNamara and Mahon wrote letters back and forth to each other over an Air Force action that proposed to procure six additional Lockheed Jet Star administrative aircraft. This action had an unsettling effect on Chairman Mahon since it was being done without Congressional permission. On 4 March 1963 DOD issued new formal guidelines for reprogramming funds based on these now historic letters. These rules are still in effect today, being only slightly modified over the years.

Congress established the reprogramming process as a necessary, desirable and timely device for achieving flexibility in the execution of defense programs. However, the system appears to be slow, complex and very time consuming. But is it really? Chart 3 shows the historical track, both in terms of the number and dollar amounts, of reprogramming actions. Contrary to popular belief, in dollar terms the number of reprogrammings has not increased dramatically over the years. And considering that Congress suggested over seventy potential reprogrammings in the committee reports leading to the *FY 1985 President's Budget*, the number of actions suggested by the services is not increasing either.

By examining Chart 3, independent of any other facts, one can see that the average number of reprogrammings each year is 74 actions with a total dollar amount of \$1,668.5 million. For FY 1984, for example, only two-thirds of one percent of the total basic Defense Budget of \$248.9 billion was reprogrammed.

Besides congressionally-directed reprogramming actions and those actions initiated by an individual service, there are other avenues to initiate an action which most people do not realize. One method is for an OSD agency to propose an action which uses one or more service's funds. Another method is for an action to be directed by a Program Budget Decision (PBD). This happens when a future year's budget is being reviewed and a funding problem becomes evident to defense reviewers. A PBD is written which proposes to reprogram funds to solve this problem. During the review of the *FY 86 President's Budget*, there were ten PBD-directed reprogrammings for the Air Force in the FY 85 column of the FY 86 budget. This is about the average number of PBD-directed reprogrammings the Air Force has each year.

One of the basic complaints about the reprogramming process is it is slow and time consuming. The average length of time between initiation of an Air Force action and approval by Congress is from

Chart 3

DOD Reprogrammings Submitted to Congress

FY	Number of Actions	Amount (\$ Millions)
1969	121	4,445
1970	129	2,431
1971	132	3,266
1972	82	1,866
1973	56	1,453
1974	24	219
1975	45	1,446
1976	49	849
1977	55	1,039
1978	66	1,238
1979	60	1,162
1980	71	1,217
1981	51	929
1982	75	1,681
1983	93	2,528
1984	96	1,644

three to five months. However, the process is slow for many reasons. One reason is that when a source of funds is identified for a reprogramming, all interested parties must be adamantly sure the funds are truly excess. This is because reprogramming actions are not always approved by Congress and once funds have been identified as excess they become an easy candidate for the Congress to take away or reduce a program in a following year's budget.

The coordination process within a service and OSD is extensive to keep everyone informed of a program's status. If an action is really required, the four congressional committees (House and Senate Appropriations Committees and Armed Services Committees) which approve reprogrammings can act with lightning speed. Otherwise, actions are saved until there is a sufficient quantity to hold hearings on. Thus, the process is really not slow when an emergency situation emerges.

Another problem of reprogramming many critics cite is that the process is complicated. The rules to reprogram are contained in one basic document (DOD 7250.10) which is only thirty-one pages long, including sample blank forms and references. These rules, however, can be summarized on a one-page chart. The rules are not explicit in detail since both Congress and DOD understand that the rules only form the basis for an agreement that DOD will carry out congressional intent, and only when absolutely necessary will a service deviate from that intent with congressional permission.

A third problem is the reprogramming thresholds established by Congress are entirely too low to allow the Defense Department sufficient flexibility. This problem had been remedied in 1982 by increasing some thresholds, only to have the problem resurface again because of the growing dollar amounts involved in the defense budget, and the uncertain and rapidly changing economic conditions. Chart 4 shows what these thresholds were in 1963 and what they are today. The only time these thresholds have been changed since 1963 was in FY 1982. By multiplying the official DOD inflation rate for each appropriation by the 1963 threshold, one can see what the thresholds should be today if they were indexed to take inflation into account, as federal social programs are indexed. Column D shows the actual FY 1985 threshold. →

Chart 4—Defense Reprogramming Thresholds
(\$ Millions)

Formula: $A * B = C$ (Compare 1963 "C" to 1985 "D")

Appropriation	1963	Inflation Index	1963 Thresholds in Constant 1985 Dollars	1985
	A	B	C	D
Military Personnel	5.0	5.4945	27.47	10.0
Operation & Maintenance	5.0	3.6028	18.01	5.0
Acft Procurement	5.0	3.9634	19.81	10.0
(new starts)	2.0	3.9634	7.92	2.0
Missile Procurement	5.0	3.9780	19.89	10.0
(new starts)	2.0	3.9780	7.95	2.0
Other Procurement	5.0	3.6632	18.31	10.0
(new starts)	2.0	3.6632	7.32	2.0
RDT&E	2.0	3.5329	7.06	4.0
(3 year total)	10.0	3.5329	35.32	10.0
(new starts)	2.0	3.5329	7.06	2.0

Chart 5—Percentage Flexibility Lost Between 1963 and 1985
(\$ Millions)

Appropriation	1963				1985				
	A	B	C	D	A	B	C	D	E
Mil Pers	5.0	4117.7	.0012	12.0	10.0	12577.2	.0008	8.0	.33
O&M	5.0	4365.6	.0011	11.0	5.0	17573.9	.0003	3.0	.72
Acft Proc	5.0	3562.4	.0014	14.0	10.0	21403.2	.0005	5.0	.64
(new start)	2.0	3562.4	.00056	5.6	2.0	21403.2	.000093	.9	.83
Msl Proc	5.0	2459.0	.0020	20.0	10.0	7802.8	.0013	13.0	.35
(new start)	2.0	2459.0	.00081	8.1	2.0	7802.8	.00026	2.6	.67
Other Proc	5.0	956.2	.0053	53.0	10.0	6914.2	.0015	15.0	.71
(new start)	2.0	956.2	.0021	21.0	2.0	6914.2	.0003	3.0	.86
RDT&E	2.0	3632.1	.00055	5.5	4.0	12227.7	.00033	3.3	.40
3 yr total	10.0	3632.1	.00275	27.5	10.0	12227.7	.00082	8.2	.70
(new start)	2.0	3632.1	.0055	55.0	2.0	12227.7	.00016	1.6	.97

Key:

- A—Reprogramming threshold
- B—Appropriation total
- C—A divided by B
- D—C multiplied by 10,000
- E—Percentage of reprogramming flexibility lost

Formula:

1. $A/B = C$
2. C multiplied by 10,000 = D
3. 1963 "D" minus 1985 "D" equals a constant. Constant divided by 1963 "D" equals percentage of reprogramming flexibility lost.

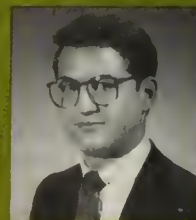
Another way to look at Chart 4 data is to compare what percentage of the total appropriation the threshold was in 1963 and what percentage it is today. Then multiply this percentage by 10,000 to achieve workable figures. Next, subtract the 1963 number from the 1985 number. Then, take this difference and divide it by the 1963 number to get the percentage of flexibility lost over the last twenty-three years. Don't let the numbers in the chart frighten you. In effect, the numbers (Column E) are graphically displaying how much flexibility the Air Force (and in essence DOD) has lost over the last twenty-three years.

Chart 5 shows that between 1963 and 1985 the Air Force has lost between 33% and 70% of its reprogramming flexibility within appropriations. At the same time, the Air Force has lost between 67% and 97% in the new start arena, and lost 70% in RDT&E for the three year total add of a reprogramming action. Thus, it is quite evident this issue of too low thresholds needs to be addressed again in order to find a permanent solution.

In conclusion, the reprogramming process has been a very valuable tool for DOD to solve serious funding problems. The process has saved Congress much time and money since the rules have reduced needless paperwork and hearings. The only legitimate problem with the process in the author's view is that thresholds

are not flexible enough. Instead of fixing a threshold at a certain specific amount, Congress should index the thresholds to take inflation into account. Thus, new realistic thresholds should be established and then readjusted at the beginning of every fiscal year. The reprogramming process does work. The process does allow DOD some funding flexibility while continuing to keep Congress informed about any Defense Budget execution problems which might surface.

Mr Roberts is a "new blood" budget analyst presently assigned to the Fiscal Analysis Branch, Directorate of Budget, HQ USAF. He has an associate degree in social sciences from Northwestern Connecticut Community College, a bachelor's degree in political science/economics from The American University, and recently received a master's degree in public financial management from the DOD Graduate Level Financial Management Program. Prior to working for the Air Force, Mr Roberts served as a legislative intern specializing in health affairs for Senator Lowell Weicker.



A MANAGER'S PERSPECTIVE



This is an editorial page. The opinions expressed by the author do not necessarily reflect the official viewpoint of the Comptroller of the Air Force.

by Colonel James P. Hadley, Jr
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Editor's Note: This page replaces the "Comptroller Profile"—not only in format but content.


A manager's perspective! Sounds imposing when you review previous publications of this magazine—especially the January 1985 issue. But it also sounds good—to finally be recognized as a manager. Not true of course; all of us in the Comptroller field have done little else. From our days as a second lieutenant, a junior NCO or a GS-5 we have been continually challenged with managing something—money, people, time. Or should that be people, time, money? Seems to me, in spite of our primary responsibility to be financial managers, money is the easier of the three resources to manage. The toughest? I guess I could argue the merits of either time or people, but to a manager in today's Air Force people have to be the most challenging resource. For one thing, there never seems to be enough people to conquer the workload. We are always facing the challenge of balance and therein lies the primary responsibility of an effective manager—accomplish the mission with the resources available. Sounds a little like the budget execution guidance we receive each year. But it is a clear and always present fact—we must do our best with the people we have. I'm sure each of us has at least one individual we can classify as an outstanding and successful manager. And it may or may not be one of the senior officers, NCOs or an SES but I think it probably is. Very, very few people achieve the rank of chief, colonel, SES or general officer unless they have proven to be effective managers and leaders. As the old saying goes—*no man is an island unto himself*. This is especially true in the Air Force. None of us have complete control over our people—we generally do not hire our whole staff (although some try—

and some come close), we seldom fire people and we have limited flexibility in assignment of duties. Yet we must depend almost exclusively on the abilities and performance of people. We cannot make a successful career on our own—many have tried and all have failed. What we can do is attempt to lead, challenge, mold, coerce, push, pull, scream, whatever, to get people to work together at their peak performance level to accomplish the mission. The history of our Comptroller organization proves we have and continue to do just that. Why?

First, we are professional. Second, we care—there is truth in the "Comptroller family" cliché. Third, we have been blessed with strong, innovative and knowledgeable leaders.

Professional! What a word. It conjures up many and varied perceptions of its true meaning. Each individual can define "professional" and while each will differ, each will also be the same (expert—competent—leader—a member of—on and on). We've heard the word it seems forever, we've read it, we've written it and fortunately for the overwhelming majority of us—we've tried to live it and as much as mortals can, succeeded. That's why we in the Air Force and the Comptroller family are, and are perceived to be, above the norm. To be called a professional is the greatest compliment an individual can receive. It means, among many things, acceptance, recognition and esteem. But one must be prepared to earn the compliment. You must have, above all else, integrity. Integrity is the cornerstone of all we try to build and is the primary ingredient in the recipe of a successful (and professional)

manager/leader. Recall all the means one must use to develop a mission oriented cadre of people? Can we do it without first being true to ourselves? I don't believe for one minute that we can. We as managers/leaders, have to (and are expected to) set the example. Without integrity this example would be meaningless. One other ingredient which is almost as important is commitment (or dedication—perhaps a bit different but close enough for my purpose) to your job *and* to your people. Unless you have a genuine and visible personal commitment to a goal or mission, it becomes readily apparent to all that your works and deeds are a sham. We must be able to differentiate between the wheat and the chaff and direct our total self and our resources toward the wheat. No goal worth chasing has ever been achieved without dedicated effort and total commitment. This we must have and must develop in our people.

To be recognized as a professional *and* as an effective manager/leader is a goal worthy of anyone's endeavor. It often appears to be elusive and sometimes even dangerous (from a career standpoint) but with integrity, commitment, and perhaps more than a cup of humor we each can make it. And, thank God, many have. They have become in one sense our leaders, our peers, our subordinates. We have been blessed by the challenges presented, the rewards received, the family joined and the title earned. We are professionals—we are effective managers—we are the Comptroller leadership—we are each of these, regardless of rank, title or position. We are a part of the Air Force known as *Professional Comptrollership*. 

HISTORY:

The Growth and Development of USAF Comptrollership

AN
ACSC PAPER

by Lt Col Joseph A. Campione—Chief, Operations Division (HQ TAC/ACB)

PART VI—The Comptroller's Wartime Role and Loose Ends

EDITOR'S NOTE: This is the final chapter of the history. Our thanks to Lt Col Joseph A. Campione.

Wartime Role:

The topic of comptrollership in war was introduced in Part I of this history to keep the story of the Rawlings era intact. Part VI continues the discussion with more information about Korea where the Comptroller's worth during conflict was proven, as well as a short summary of the Vietnam experience.

The Korean conflict provided many lessons for comptrollership. Above all, it proved that comptrollership services, although modified, were needed in war as in peace. Part I highlighted some of the tasks performed early in the war. The evolution of those tasks, as well as problems which arose as the war progressed, are discussed here.

FEAF comptroller units were generally well manned at the outbreak of war but the situation changed quickly. Being a new discipline, Comptroller offices were staffed with officers and enlisted men who were experienced in other, more combat related, specialties. Commanders emaciated many Comptroller units by reassigning their people to their past specialties. The comptroller's workload did not decrease commensurate with the loss of manpower, especially in the finance and statistical services functions. People had to be paid and reports had to flow to higher headquarters. Commanders later realized they needed and wanted management analysis service.

Finance officers were most closely related to other Air Force personnel. The major task was providing pay service. New problems included keeping track of casualties, prisoners of war (POWs) and those missing in action (MIAs). The large influx of servicemen to Korea and the calling up of Reserves were complicating factors.

Modern air evacuation made keeping track of casualties difficult. Finance officers had a two edged problem. First, they had to be told a man was wounded and evacuated. The patient then had to be traced to one of many hospitals which were treating the wounded. Patients were sent to Army and Air Force hospitals in Korea and the U.S. Many patients received partial payments along the way. Finance officials had to keep track of all payments and match them to pay records. The problem led to the establishment of a *Casualty Pay Record Section* in Tokyo. The section centralized the

pay support of all wounded Air Force personnel hospitalized in Japan. Support continued until patients returned to duty or were evacuated to hospitals in the U.S. This was the Air Force's first experience with centralized military payroll processing.

The war gave the Air Force its first experience in maintaining pay accounts for POW/MIA personnel. Records were centrally maintained by the *Settlements Division* of the Air Force Finance Center. The division made payments to dependents, as required, on a case by case basis. The records were kept current so repatriated prisoners could quickly be given all money entitled to them. Special planning provided for smooth processing of returned POWs. The bulk of Air Force prisoners were repatriated during *Operation Big Switch* which began on 5 August 1953. Pay records were sent to Inchon in anticipation of the prisoner's return. Photostats were sent to Tokyo. The men were released at Panmunjon and later medically evacuated to Japan or driven to Inchon. Telephone coordination between representatives at Inchon, Panmunjon and Japan enabled finance officials to quickly prepare money lists and pay the men at either location. Men were given the option of receiving checks, military payment certificates or foreign currency. Two hundred and seventeen Air Force men were repatriated by 6 September 1953. Not one pay complaint was received.

The war surfaced another problem for the first, but not last, time. The October 1952 issue of the *Comptroller News* reported the problem as follows:

The Korean conflict found the Air Force desperately short of trained enlisted finance personnel. Until a comparatively recent date, practically all zone of interior finance offices were staffed primarily with civilian personnel. It is realized that the assignment of civilian personnel in finance offices in the zone of interior is highly desired and usually encouraged, from an efficiency standpoint, as such personnel are relatively permanent employees, highly trained in their particular jobs, and not subject to transfer or reassignment as are military members. However, this situation appears to be detrimental to Air Force finance operations as a whole as it is not conducive to the training of military members required for a rapid expansion of operations as are necessitated in emergency or wartime conditions. The finance offices in Korea, especially with regards to pay record maintenance, were severely handicapped by the shortage of trained experienced finance enlisted personnel. This shortage at times necessitated assignment to highly technical positions, of individuals with limited training or without any experience whatsoever, whose aptitudes, education and intelligence quotients made them entirely unsuited for this type of duty. In short, it was a case of the blind leading the blind.

Statistical Services played a major role in providing command and control information. Statistical Services and Intelligence reports contained duplicate information during the war's early days. Subsequently, the U.S. Air Force realigned duties so Intelligence would report purely intelligence data and Statistical Services would control the *Combat Operations Reporting System*. Reporting was hampered by primitive communications systems and overclassification of data. These handicaps were overcome so well that at the end of the war Statistical Services had the problem of convincing staff agencies that reports concerning hostilities should be discontinued.

Some of the problems faced by budgeteers were described in Part II. Budget activities closer to the combat zone were understandably different. The Air Force as a whole had a limited budget, but the combat forces were given a blank check. The free spending environment combined with a shortage of budget technicians created an uncertain fiscal picture. Most fiscal records were kept in Japan based on documents prepared in Korea and sent by courier. Funds control was haphazard and unrecorded obligations were common. By October 1952 over \$600,000 in unrecorded Fiscal Year 1951 obligations were reported for Korean operations alone!

Operational commanders quickly realized the need for management analysts in combat. Management analysis officers were among the first assigned back to comptroller duties after hostilities began. There was a change of emphasis from financial data to operating statistics. Commanders were not concerned about dollars; they were concerned with the number of sorties flown and the amount of damage done to the enemy produced by wing resources. Analysts were tasked with identifying limiting factors which demanded command focus. Management analysis services were more closely related to *putting bombs on the target* than any other comptroller discipline.

The Korean experience cemented the comptroller's role in the Air Force. That relatively short, limited war was a valuable laboratory for comptrollers. It showed commanders that the comptrollership function was required in war and could improve operational capability.

Comptrollership was involved in the Vietnam conflict long before the first American serviceman fired a shot. Uncanny prophesy can be found in the Finance Directorate history for the first half of 1954.

The situation in Indo-China created the necessity of anticipating its impact on Finance....A Finance staff study has been completed which contains emergency war planning information as to actions which should be taken to insure performance of the Finance mission in the event the United States becomes involved in a war in Indo-China.

Comptrollers became more directly involved in Vietnam in 1965 and were there and in neighboring Thailand until the American participation in the war ended in 1973. The need for comptroller services was recognized faster than it was in Korea. The American public's commitment to the war was limited and reflected by strict statutory restrictions on the amount of money which could be spent on Vietnam operations. Consequently, budgeteers, accountants and analysts were busy from the outset of the U.S. involvement. They prepared numerous reports and studies to ensure Air Force management had the information needed to comply with congressional edicts. Wing commanders in Vietnam also accepted wartime comptrollership simply because, unlike their predecessors in Korea, they had become accustomed to working with comptrollers over many years. Everyone who participated in the Vietnam war had to adjust to the demands of wartime operations and combat exposure; the challenge to data automation and accounting and finance operations was especially unique.

The Vietnam war provided the first chance to use computers in a combat zone. The Air Force did not have contingency plans for providing data processing support in a Vietnam-type environment so data automators were pioneers in many ways. Combat hazards were compounded by three major constraining factors:

- ★ A lack of environmentally controlled facilities for Automatic Data Processing Equipment (ADPE).
- ★ An inadequate number of trained ADPE maintenance personnel.
- ★ A limited supply of ADPE parts within Southeast Asia.

Data processing support was provided from Clark AB in the Philippines until the first buildings suitable for data processing were completed in 1966. Functions were transferred to bases in Vietnam and Thailand as facilities and equipment became available. Maintenance in the U.S. was provided by civilian contractor employees who were understandably reluctant to work in the combat zone. The few civilians who did go were outnumbered by airmen who were given a 13-week training course and sent directly to Vietnam. The spare parts problem was lessened by establishing a small parts depot at one of the bases in-theater and by shipping computers with special spare parts kits. Ingenuity, dedication and hard work made data automation successful despite the lack of advanced planning.

Accounting and finance offices also faced unique challenges in Vietnam. Cash handling was complicated by the necessity to keep three different types of currency: U.S. dollars, military payment certificates (MPCs); and Vietnamese piasters. AFO's often served as the local bank by cashing checks, exchanging currency and administering



HISTORY—Part VI . . . (Continued)

a special savings program. Paying local vendors was unusual because security restrictions and local custom often required payment to be made in cash at the vendors' homes or places of business. One disbursing officer described the payment visits this way:

There is none of the normal business practices, but rather a few cups of tea, some light conversation . . . and finally the cash payment. Rushing the procedure could mean a setback in civic relationship, not to mention the vendor's service to the base.

The lessons learned in POW/MIA support in Korea were put to use as the Accounting and Finance Center provided centralized support to them and their dependents throughout the war. There was at least one problem of Korean vintage which almost identically reappeared in Vietnam. The uneven distribution of civilians and military personnel in stateside accounting and finance offices created training gaps. Airmen arrived in the war zone with extensive experience in the military pay and travel functions but lacked skill in accounting despite the October 1952 report cited earlier.

There are a few conclusions which can be drawn from comptrollership's role in two wars. They are:

- ★ Comptroller's services will be needed in the next war.
- ★ Advance planning is essential.
- ★ The extensive use of civilians, especially in accounting and finance and data automation, will pose additional training requirements and limit effectiveness in the combat theater.
- ★ Ingenuity and flexibility will be the wartime comptroller's most valued traits.

Loose Ends:

There are two issues which remain to be discussed. They shaped the role of comptrollership but did not fit neatly into any of the previous parts of this history. The comptroller's role in nonappropriated fund management and placement in the wing/base organization will be examined here.

Base comptrollers became directly involved in nonappropriated fund operations in 1958. A *Central Accounting Office (CAO)* was established within the accounting and finance office to perform day-to-day bookkeeping service and provide professional accounting advice. While the CAO performed financial services the actual operational management of the recreation activities was the responsibility of personnel agencies. Nonappropriated funds grew into big business and became a target for the criminal mind. Investigations revealed weaknesses in internal control and caught the attention of Congress and the Air Force leadership. Corrective action included elevating the CAO to be directly under the base comptroller in 1969. The name of the unit was changed to the *Fiscal Control Office (FCO)* and the unit chief was called the Assistant Comptroller for Nonappropriated Funds. The comptroller's role grew until one survey reported that base comptrollers spent 15 percent of their time on nonappropriated fund matters. The irregularities continued however and in 1974 the Air Force Chief of Staff directed a reevaluation of the entire system for nonappropriated funds

management. The reevaluation resulted in the demise of the FCO and the establishment of a *Nonappropriated Funds Financial Management Branch (NAFFMB)* under the supervision of the base special services officer. Ironically, it was the Comptroller of the Air Force who insisted on getting comptrollers out of the picture. He wanted all responsibility vested in one place to eliminate "finger pointing" when problems arose. Comptrollers retained a few advisory duties but their active involvement in nonappropriated fund operations ended in 1975.

The comptroller's organizational placement at base level has changed twice since 1949. Both changes were prompted by developments outside comptrollership. Air Force organizational doctrine underwent many changes as the new service searched for the best way to fight in war and train in peace. Comptrollers reported directly to wing commanders through all reorganizations until 1964 when the Air Force adopted a standard wing/base, dual deputy organization. That organization included deputy commanders for operations and materiel, as well as a separate air base or combat support group commander commonly referred to as the base commander. The comptroller's staff joined most other functions not directly tied to flight line operations such as personnel, security police, transportation, procurement and civil engineering. The deputy commander for materiel had two major subordinates: supply and maintenance. That organization was generally accepted throughout the Air Force until 1972 when the United States Air Forces in Europe (USAFE) began testing a tri-deputy system. The USAFE Commander in Chief believed the wing commander required direct access to the chief of maintenance. Secondary considerations included narrowing the base commander's span of control so he could concentrate on people issues and consolidating resource management responsibilities. The resulting organization had deputy commanders for operations, maintenance, resource management and a base commander. The comptroller joined supply, procurement and transportation on the staff of the deputy commander for resource management.

This history has traced Air Force comptrollership from its roots in industry and the Army Air Force until 1983; it has demonstrated one thing—Air Force comptrollers in 1947 faced the same general problems comptrollers face today.

LTC Campione is Chief, Operations Division and was Chief, Financial Management Division, Directorate of Budget, HQ TAC, Langley AFB VA. He holds a BS from Syracuse University and an MBA from the University of Utah. He was commissioned through AFROTC in 1969. For the writing of this history LTC Campione was awarded the 1984 Best Author Award. In addition, he was presented the Outstanding Author—Historical Report award from the American Society of Military Comptrollers in May 1985.





1985

Cost and Management Analysis Worldwide Conference

by Capt Larry Spencer

The 1985 Worldwide Cost and Management Analysis (C&MA) Conference was held at Myrtle Beach AFB SC, 4 thru 7 March 1985. This year's conference, whose theme was "In Search of Excellence," was very productive and successfully addressed the challenges we face in our career field.

The conferees were honored to have Mr John R. Quetsch, Principal Deputy Assistant Secretary of Defense (Comptroller), who gave a very informative presentation on the importance of analysis to our nation's defense, and Brigadier General Charles D. Metcalf, Comptroller at Headquarters Air Force Logistics Center, who presented an assessment of the importance of C&MA in the Comptroller family.

During the conference MAJCOM Directors, Senior NCOs and key civilians identified several important actions that need to be taken to ensure we can meet the needs of the 1990s and significantly improve our involvement with resource management. Milestones were developed to increase C&MA participation in Information Management and Cost Analysis as well as several personnel related improvements.

Information Resource Management: Computers have had and will continue to have a major impact on C&MA. The creation of the Comptroller Information Management Office (CIMO) at the Air Staff was the first step taken by the Comptroller to better intergrate automation into the comptroller business. When the Comptroller Office of the Future (COOF) is implemented, C&MA will step up to the challenge of managing the information flows of the system, not in a programming sense, but rather as a data integrator. For example, research is currently underway to determine the feasibility of providing a small computer terminal for wing commanders at base level as part of the COOF. Therefore, AMCers will be expected to assist commanders with the type of data available, the best format to use, and ways to keep the system responsive. With that in mind, the day of manual number-crunching and spreadsheets will soon be history, leaving C&MA to concentrate on what they do best, analysis.

Cost Analysis: In the area of cost analysis the conferees recommended several steps. First, work with the Air Force Institute of Technology (AFIT) to get more people qualified to attend the cost analysis training courses. Second, gather together a group of our best people and develop solid objectives in cost analysis for base level. Third, MAJCOM Directors of Cost & Management Analysis will work with Comptrollers and Commanders to increase their awareness of the contributions C&MA can make toward more efficient financial management. And lastly, check the progress from time-to-time to make sure the plan stays on track.

Personnel Issues: To better equip C&MA people to meet the challenges ahead, several significant personnel changes are planned. First, AFSC 69XX will be changed to a 67XX AFSC to better align C&MA in the Comptroller family.

Then, expect tech training at Sheppard to be expanded. More specifically, look for the development of a generic Comptroller Orientation Course that will precede the basic courses. This will allow all Comptroller people to come together before they're sent to more specialized training and learn how the Comptroller organization functions as a team.

Cost and Management Analysis is on the move and stepping out to meet the challenges ahead. By working together, the future of C&MA looks brighter than ever.



Mr Quetsch accepts a plaque for a super presentation.



Brig Gen Metcalf delivers a motivating speech.



Our senior Cost and Management Analysis leaders at work.

How to Manage the Unmanageable

by Col Donald Scooler

Comptrollers are managers—some are good, some not so good. Regardless of management ability, comptrollers at all levels are constantly required to perform the typical management tasks (planning, organizing, directing, and controlling if you're a classical management theorist; or getting things done through people, in a much more general sense). Over my twenty-three years in the Air Force, I have worked for managers of varied styles—some have been strong, some not so strong; but I've learned from each of them. In some cases, how to manage; in others, how not to manage. I have also practiced management over several of these years and have probably made about every mistake possible, interspersed perhaps with some successes. Hopefully, I've learned something from my years of experience and past errors. In this article I would like to share with you ten management truisms (at least for me they are truisms) and a conclusion. You may agree with some, all, or none of them. In fact, I find some of them apparently contradictory and certainly not foolproof. However, I have used them most frequently to preserve my sanity (and absolutely superior disposition) in a world of persistently more difficult management challenges. These challenges include declining resources and manning, increased tasking with increased complexity and most recently, a data automation explosion in terms of minicomputers that can boggle one's mind. My only real goal is that you will find them thought provoking, interesting, and maybe you will smile at their relevance to experiences in your career.

The following are Scooler's glittering management truisms:

★The primary function of management is to remove burdens from the real experts.

Managers must provide a work environment conducive to productivity. Some burdens the manager must remove include poor facilities, excessive interruptions, and insufficient training for his people. Not quite as obvious is that the manager should act as a buffer between his "experts" and higher management/authority and not over-react to each whim or "what if" from above. 'Tis a real skill to be responsive to higher management while keeping your people on track with the mission. Of course the main issue here is that you must not become your people's biggest burden. Instead, provide clear guidance, parameters and timetables, and stand back and let your experts perform. Obviously, occasional progress checks and readjustments are essential but give your people some space.

★There is no substitute for caring.

Lincoln spoke about fooling people some but not all of the time. What is essential here is really caring for your people and demonstrating that care by specific action. This is translated into recognizing superior performance with awards and other forms of appreciation, but most of all with career

progression and promotion. Equally important to pushing your winners is to beware of "turkeys." Mediocre or inferior performance also deserves recognition by non-promotion, non-progress, and realistic performance evaluations. Praising or rewarding mediocre performers with the same zeal as your winners dilutes the truly deserved recognition due superior performers. In the meantime you, as a manager, have a duty to provide every opportunity to all your people to progress into the superior performer category.

★Maturity is the ability to live with imperfection.

There are no perfect spouses, houses, assignments, bosses, locations, etc. They just don't exist. Looking for perfection usually leads to disappointment, disillusionment, constant job changes, and other traumas. In short—minimize big mistakes, learn by small ones, and do the best with what you have. Remember "Zero Defects," the Air Force program which essentially told us to remove erasers from pencils and to expect perfect performance the first time? Although this author does not agree with that concept, I also wish to point out the inherent danger of carrying my truism to the extreme which says, "Expect nothing and you'll never be disappointed." Not a chance—as a manager we must demand, encourage, and motivate superior performance. Expecting perfection, however, will only serve to frustrate your people and yourself. Excellence, on the other hand, should be our constant goal.

★Trust is a two-way street.

We expect our people to trust and believe us; therefore we must, at least until proven otherwise, believe and trust them. My favorite story to exemplify this truism occurred several years ago at a staff meeting I attended. I've modified actual verbage a bit but you'll get the point. A fellow division chief told our director that he needed to work his people overtime the up-coming weekend. The director asked, *How do you know you need overtime?* The division chief replied, *My people told me so.* Director: *How do you know your people aren't lying to you?* I won't state the division chief's response here, but I will summarize by stating that the director in this case was one from who I learned how **not** to manage. The moral is to trust your people. They will fail now and then, but the risk is worth it. If your people know you are depending on them, they will strive to live up to your expectations. Obviously, this like the other truisms, cannot be carried to the extreme which, in this case, is gullibility.

★Whatever the boss is watching will improve.

Does this contradict the prior truisms? Probably. But management is sometimes contradictory, always situational, and never static. When management information points to a specific problem area, focus on it. Measure progress and let your people know you are watching it. Generally, the area will improve but don't be fooled that there won't be a trade-off. Your people will fix what you're watching and most likely some other area will get less emphasis. In order to make this method work you need a good management information system with reasonable standards and good management indicators.

★Flexibility is the key to air power.

Stay loose, the only thing I can promise you in management is uncertainty. When you develop a plan, the only certainty is that you will deviate from it at least slightly. I have always

looked upon the constant requirement to alter course as job security. Perhaps that's the old navigator in me. If we had total predictability we certainly wouldn't need managers. The successful manager not only needs to maintain his own sense of humor and cool wits, but in his role as buffer, he needs also to ensure his people don't become demotivated by the constancy of change.

★An ounce of cooperation is worth a pound of competition.

I'm sure there will be some who will disagree with me on this premise. In the U.S. we almost have a fetish about competition—from nursery school to little league to big business, we implant the idea that competition lends to improved productivity and success. In many areas this is very true. However, *intra* group competition in your office degrades your efforts to have the office work together as a team. Most studies will support the premise that *intra* group competition reduces the cohesiveness of that group and is dysfunctional to productivity. As a manager of people working in the same area, you will normally find a cooperative, teamwork atmosphere will lead to improved productivity, innovation, and initiative. Now, here comes the contradiction (or apparent contradiction): *Inter* group competition can be a very effective management device and will help foster teamwork in any given office. In the comptroller field, the MAJCOM and Air Force awards and recognition programs do a great job of focusing interests of individual accounting and finance, budget, cost and management analysis officers as well as individual comptrollers on the idea of being number one in the command or Air Force. This kind of competition motivates and promotes cohesiveness within each individual office.

★We have met the bureaucracy and it is us.

We are "they!"—That is, the "they" we used to blame (and maybe still do) by saying *they say I have to do it this way or they say we can't do this*. If you are a manager at any level, you are "they" to someone. We also must face the fact the Air Force is a giant bureaucracy contained in an even bigger bureaucracy (DOD) contained in a mammoth bureaucracy (the Federal Government).

To be a successful manager you must understand your environment, which is highly bureaucratic. I have found that working within the rules of your particular bureaucracy may be a slow, painstaking process at times, but you will eventually accomplish more working with it than by purposely fighting it. There are power bases in the bureaucracy at all levels and without their support chances of success are minimal. Two examples come immediately to mind—one directly involves our career field. President Reagan directed the federal agencies to develop a flat rate per diem system to simplify travel reimbursements in 1980. Today, we in the Air Force have only succeeded in implementing the current flat rate test—five years after an Executive Order by the President, the bureaucracy remains supreme. I have also witnessed several occasions when unpopular general officer decisions are treated with benign neglect by middle managers and essentially ignored until the next change of command. Even the mightiest of leaders usually succeed by working with the bureaucracy rather than against it.

★There are no geniuses.

If a problem appears difficult when it comes across your

desk, relax. It is probably even more difficult than it seems. When you give it to your experts (not geniuses) to solve, it is almost certain they will find it difficult too. Don't expect surprising, immediate solutions to complex, long-term problems. Complex problem solving is an iterative process and you can only hope to chip away at the problem and provide reasonable recommendations to "satisfice" the problem rather than solve it completely.

★You don't get more with less; you get less with less.

The fact is, as resources and manning are reduced, postponable functions are neglected. In accounting and finance, for example, customer service will probably stay at a high level throughout numerous manning reductions because of its obvious visibility and the "can do" attitude of our people. What is lost is quality assurance and training which will eventually lead to long-term problems. As any comptroller should know, "There is no free lunch." One possible contradiction to this truism lies with the automation explosion. There is no doubt that as we automate functions, manning can be eventually reduced without adverse impact. Of course, increased productivity through training our people to use automation effectively and the possibilities of shared data bases and computer networking are the waves of the future, which I totally support. Computers and training and all the systems experimentation we will do before we settle on the right system bear a pretty high resource cost too. This cost must be borne if the job is to be done effectively and efficiently.

Conclusion

In the beginning of this article, I said I would have ten truisms and a conclusion. The purpose for writing this article was to provide you with some food for thought and insights gathered over several years in several different management roles. Although I said all management was situational and those ten truisms may sometimes contradict themselves, I have found one consistent key to successful management and productivity and that is—*communication*. Whatever the management style, the manager who can clearly communicate verbally and in writing is almost sure to succeed. If your people understand your guidance, they will make every attempt to follow it. However, the existence of foolproof communication which involves transmitter, network and receiver, all working on the same wave length, is rare indeed. Regardless of the plethora of education we provide our people and ourselves on effective communication in technical training as well as PME, we tend to come back to the office and practice the antithesis of it. This is one area we all need to continually improve. In the meantime, hang in there and enjoy the challenge.

Col Scooler is Assistant Deputy Chief of Staff, Comptroller, at Headquarters Military Airlift Command, Scott AFB IL. He was commissioned in the U.S. Air Force in 1961 through AFROTC. He earned a master of business administration degree from Ohio State University (AFIT). He is a graduate of SOS, ACSC, ICAF, AWC, Army War College in residence and PMCS. Prior to his present position, Col Scooler was MAC's Director of Accounting and Finance. Col Scooler is a member of the ASMC and president-elect of the Shiloh Valley Chapter.



Comptroller Wartime Plan

by Lt Col John M. Franco

Just over one year has passed since the first Air Force Comptroller Wartime Planning Conference was held at the Air Force Accounting and Finance Center in late June 1984. Since that time there has been much activity and discussion about the Comptroller's wartime role. However, as we have been debating our wartime role, things have been happening within the manpower community and at congressional levels that could bode ill for the future. Military positions are coming under much closer scrutiny as compared to previous years. For example, USAFE has had to identify over 200 military spaces for conversion to civilian authorizations or contract. Recently HQ AFRES informed us they are planning to delete 26 MAC-gained 672XX positions that were excess due to the lack of wartime taskings. Why are these positions considered excess? What needs to be done to ensure our planning efforts adequately address financial management concerns during a contingency or even the outbreak of war?

I would like to share with you the Military Airlift Command (MAC) Comptroller organization's experience with the wartime planning process since the subject began to receive new emphasis and importance during the past year. Also, I'd like to express my concern, and that of the organization in which I work, regarding the challenge we have regarding this very important subject. My aim is to be as candid as possible. I hope what I say will be constructive and useful in future wartime planning efforts. Further, I hope my comments will increase the Air Force Comptroller Community's awareness to a problem that, if left unresolved, could have a devastating impact on the Comptroller organization as well as on the financial management support of Air Force missions.

For the MAC Comptroller, the last 12-15 months have been, in one word, *dynamic*. Before the first wartime planning conference was held the MAC Comptroller personally queried all MAC-gained Air Reserve Force (ARF) units to determine their actions upon mobilization. Although not all units responded, it was clear from those that did that MAC could not assume it would gain the manpower it was expecting. This prompted the MAC Comptroller to sponsor an Air Command and Staff College research effort for an in-depth analysis of the mobilization of Comptroller ARF units throughout the Air Force. The report concluded that conditions noted in MAC could very well exist in other commands. Copies of the report were sent to all major commands in order to fully assess the impact prior to the completion of other Comptroller wartime planning actions currently underway.

As stated earlier, the first planning conference was held in June 1984. Comptroller representatives from all Major Air Commands/Separate Operating Agencies, the Air Staff, the Air National Guard and Air Force Reserve attended.

What appeared very obvious to me and several other attendees was that, in this wartime planning "business," both our job knowledge and experience were very limited. Most of our experience was in the more traditional career fields such as budget, cost and management analysis and accounting and finance. For those who attended the conference, have you noticed your vocabulary of terms and expressions has increased? Who would have imagined a comptroller "type," whose jargon consisted in part of PEC, EEIC, DBT, OA, O&M and EA, would also use UTCs, TPFDL, MSEL, WMP-1, MANREQ, FORSIZE and CAT. It's not that the latter grouping of abbreviations/acronyms is strange to some in the Comptroller Community, but it seems as each day goes by we hear more about them than in the past and perhaps are getting more sensitive to the results of the decision-making process that employs these abbreviations/acronyms. If there was ever a challenge, we certainly had it there. Out of this conference evolved a change to the War and Mobilization Planning document which is commonly referred to as WMP-1. For many of us this was our first exposure to this document and the process it supports. What was significant was that the Comptroller Community, in Annex N, WMP-1, described a concept of operations that would affect all comptroller functional areas. Also included was a matrix to efficiently "size" the comptroller element for support of an operation given its population and duration.

Equipped with this more definitive document regarding the newly stated wartime role and concept of operations, we in MAC set out to establish active Comptroller participation in major exercises such as Powder River 85 and WINTEX/CIMEX. In doing so, we came down with a case of the "measles." Not really, but that's the way you pronounce the expression, MSEL, which stands for *Master Scenario Event List*. A MSEL input is an exercise event developed to exercise and evaluate established procedures, Crisis Action Team (CAT) decision making, and the timeliness and effectiveness of individual actions. MSELs, which are developed months in advance through an elaborate exercise planning process, now have become "household words" throughout the Comptroller staff. To facilitate exercise planning and execution, these MSELs are coordinated with base-level trusted agents established in each MAC Comptroller division. We've been able to exercise all three major disciplines, and thus far we have seen positive results and further potential.

As for the "real world" of wartime planning, unfortunately not much has really changed. Yes, we develop our applicable appendix to OPLANs, but they still don't show much evidence of a wartime role for the Comptroller. This leads me to the point that has caused concern; i.e., have we really established our wartime role?

ing: Time for Teamwork

The operative word in the preceding question is not "what" nor is it "role." It is "our!" We in the Air Force Comptroller Community have not as functional staffs (at all levels of the hierarchy) universally accepted the concept of operations as published in the revised **WMP-1**, nor have we established standard wartime taskings and procedures or worked as a community to address these needs. It took fewer years to enter, prosecute and win World War II than to achieve consensus on the definition of the wartime role for the Comptroller, and I'm not sure we have achieved it yet.

There appears to me good reasons why we're in this state. We've had limited resources with little or no training or experience to devote to wartime planning. I came in "green" to this job as did many others who are trying to deal with this challenge. Also, commands as a rule have been left to "do their own thing." Furthermore, base comptrollers, who will feel the immediate impact of faulty planning, have had little, if any, input to the planning process.

As stated in the beginning of this article, the impact is already starting to be felt through manpower actions. You may be asking the question why should MAC-gained comptroller positions be excess and, therefore, vulnerable. Primarily because we as a command have not "sourced" the positions to support specific wartime taskings.

The answer to this problem may appear obvious; i.e., "source" the positions. However, let me briefly describe the complicating conditions and perhaps you'll recognize the dilemma.

- ★ We can't source because we, as a *supporting* command, have not been tasked.
- ★ We have not been tasked because the *supported* commands have not identified their requirements or shortfalls.
- ★ *Supported commands* have not identified shortfalls because there is no "baseline" from which to determine the shortfall. The lack of consensus on the concept of operations, functional taskings and criteria to determine force levels has contributed to this inability to make the determination.
- ★ A determination of shortfalls depends, in part, on reliable wartime standards that have yet to be approved.

Where does this leave us? We risk not knowing (and doing) what needs to be done during a contingency. Further, future erosion in military manning can be expected due to actual manpower conversions to civilian or contract. Related to this

is the potential loss of ARF positions and the subsequent inability to make up for future shortfalls in the active force. The general lack of verifiable wartime tasking in the Comptroller Community sets us up as an easy target for military manning losses; and once we lose an authorization, folks, we probably will never get it back.

I have taken the liberty throughout this article by over-using the word "community." There is something inferred in that word which I think presents us with the greatest challenge. Let's face it, we've spent years "doing our own thing" and protecting our individual command's interests. The truth is... what I do or don't do as a command affects others, and the reverse is just as true. Unfortunately, one other thing is also true... we can't stop this "fast moving train" called "time" in order to correct and reorder the sequence of past actions and events to put Comptroller wartime planning "on the right track."

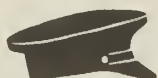
What we (each command) must do is to:

- ★ Commit ourselves and commands to the wartime role as stated in the **WMP-1 (Annex N)** and **AFR 170-18**.
- ★ Get involved in pricing out our wartime operation and CONUS use base plans in terms of manpower and identifying the sources to fill the wartime need using the guidance in the **WMP-1**.
- ★ Establish wartime training requirements for the war-tasked personnel.

Finally, we must work together as a *team*. Rather than playing this *game* as though it is still the regular season, play as though we are all part of the same *all star team*.

Lt Col Franco is Director, Plans and Programs, Headquarters Military Airlift Command, Scott AFB IL. He holds a bachelor's degree in accounting from Florida State University and an MBA from the University of Georgia. He has completed SOS, ACSC, and ICAF. Lt Col Franco's previous CONUS tours have included Tyndall AFB FL, Luke AFB AZ, Robins AFB GA, and Charleston AFB SC. Overseas he was stationed in Iceland and Alaska; prior to his current assignment to Scott AFB, he was the Comptroller of the 1605 Military Airlift Support Wing at Lajes AB, Azores, Portugal. He has held a variety of operational, command and staff positions in the Air Weapons Controller and Financial Management career fields. He entered military service in 1967.





ACES HIGH



MSgt Gary Scasny
Travel Pay, Accounting and Finance Office
3800th Air Base Wing (AU)
Maxwell AFB AL



A true professional by any standard, MSgt Gary Scasny entered the Air Force in May 1971 from Detroit, Michigan. It was there that MSgt Scasny received all his pre-military education, including one-and-a-half years at Wayne State University. Upon completion of technical training at Sheppard AFB TX,

MSgt Scasny was stationed at Chanute Technical Center in the Travel Section. Because of the superior ability and potential that MSgt Scasny displayed, he was placed in charge of payments for all foreign training.

In February 1977, MSgt Scasny was reassigned to Langley AFB VA as NCOIC of the Travel Computation Unit. As a result of Gary's professionalism, understanding and dedication to the best service possible, he was given special recognition for his participation in the processing of Air Force dependents being evacuated from Iran during the political crisis of that country.

MSgt Scasny was reassigned to Incirlik, Turkey, in April 1979. Recognizing his experience and leadership capabilities, he was made the NCOIC of Travel Pay.

MSgt Scasny transferred to his present assignment at Maxwell AFB AL in July 1981. It didn't take long to recognize his unique abilities. Because of his innate ability to motivate people and his

willingness to assume greater responsibility, he served as the interim NCOIC of Paying and Collecting for eight months. Through his leadership Paying and Collecting successfully processed over 23,000 checks each month. Once back in Travel, MSgt Scasny continued to excel. Never content to stand still, he became the resident expert on flat rate per diem. As such, he has briefed over 25 organizations at Maxwell AFB and Gunter AFS, including the Commander of Air University and his staff. His extraordinary performance in disseminating the information on flat rate per diem resulted in the presentation of the Air Force Achievement Medal. Under his direction, pay-as-you-wait customer service was implemented which resulted in many accolades. It also led to his Step Promotion on 1 March 1985 to MSgt.

Gary continues to grow. He is enrolled in the Community College of the Air Force, as well as pursuing an accounting degree at Troy State University. He is a member of the Accounting and Finance Advisory Council, a keyworker for the CFC, and a counselor for the Personal Financial Management Program. As an active member of the ASMC, he was presented an Achievement Award in 1983. He volunteered for and completed the NCO Academy in December 1983. MSgt Scasny also actively supports his squadron by participating in base intramural sports.

Gary's other accomplishments include the receipt of the Commandant's Award from NCO Leadership School, recognition as a professional performer during three Management Effectiveness Inspections and the award of the Air Force Commendation Medal with two Oak Leaf Clusters.

MSgt Scasny's accomplishments, military bearing and conduct, both on and off duty, certainly stands him ACES HIGH.

SSgt Stephen E. Brown
Travel Accounting Section
Space Division (AFSC)
Los Angeles AFS CA



SSgt Stephen E. Brown started his career in June 1974, graduating second in his class at Goodfellow AFB TX from the Communications Intelligence Course. After a 21-month tour in Misawa, Japan, he cross-trained into the Disbursement Accounting career field—graduating as an honor graduate. He then

received an assignment to Seymour Johnson AFB NC during December 1977, where he became a team leader for the Military Pay Quality Examination Section. While assigned to Seymour Johnson AFB, SSgt Brown was twice selected as Airman of the Quarter and he also received the Air Force Commendation Medal. Since being assigned to the Travel Accounting Section at Space Division (June 1978), SSgt Brown has implemented several procedures which reduced the workload. He intensified follow-up procedures on outstanding obligations, thereby reducing the number of outstanding orders by 50%. Call-in procedures for messages requiring Miscellaneous Obligation Document (MOD) numbers were started. This practice ensured MOD numbers were included in messages and money was properly obligated. Two manhours per

day were saved because orders were addressed at the orders certification window. Overtime was scheduled and the backlog of Scheduled Airline Ticket Office (SATO) bills was reduced from forty bills to zero. The possibility of erroneous double obligations or invalid obligation of outstanding MODs was reduced significantly because of introduction of form letters regarding outstanding MODs. These and similar actions greatly reduced travel accounting's workload and provided customers with more efficient and effective service.

SSgt Brown is an extremely capable non-commissioned officer with both the technical skills and management abilities to motivate his personnel and get a difficult job done in an effective manner. He further demonstrated his technical skills and leadership abilities while serving as OPR for the Automated Travel Record Accounting System during August 1983. The conversion was performed in a near flawless manner, earning SSgt Brown and other members of the section an Air Force Achievement Medal. SSgt Brown, as a further result of his efforts, was named base NCO of the Quarter in October 1983.

In addition to the above outstanding performance on the job, SSgt Brown received his associate of arts degree in resource management in October 1983 and is currently pursuing a bachelor's degree in business administration.

We are justly proud of the kudos SSgt Brown has received while assigned to the Travel Branch. Without a doubt SSgt Stephen E. Brown stands ACES HIGH in Accounting and Finance.



NOTES FROM THE:

Directorate of Budget

Maj Gen (S) Leo W. Smith, II—Director of Budget

Autovon 225-1875

Status of the FY 1986 DOD Budget. The House and Senate budget committees are struggling to reach agreement somewhere between zero and three per cent real growth for defense in the first concurrent resolution (the Budget Submission has 5.9% real growth). We will provide the precise agreement to the Comptroller Community via COAN. In the meantime, authorization legislation is being paced by the outcome of the first concurrent resolution. We hope we will have an authorization bill prior to the August recess.

The House and Senate Appropriations Defense Subcommittees were scheduled to complete their hearings by June. Mark-up will probably not occur until after the August recess and thus, an Appropriation Bill will come very late in the fiscal year. More on the appropriations projection in the next issue.

Air Force Obligation and Outlay Plan. It's that time of year again when we must begin to prepare our obligation and outlay plans. This year's call letter will be mailed with revised instructions, plus detailed examples which will clarify the mechanics of plan preparation. Our experience so far in FY 1985 suggests that we must make a concerted effort to improve the substantive quality of the plan. Program execution is receiving unprecedented attention this year, and the command plans remain the key benchmark. For FY 1986, look hard at the procedures and assumptions behind plan development. We recommend a review of buying procedures to establish more realistic acquisition process times and administrative lead times. Make sure your plans provide for use of prior year funds that would otherwise lapse. In short, prepare a plan you can live with, a plan that is achievable, and a plan that is tied to the best available contracting and payment information.

FY 1986 Operation and Maintenance (O&M). Commanders were provided FY 1986 O&M Planning Numbers (Bogeys) in March for use in developing FY 1986 Financial Plans. These plans were reviewed in depth during our *Operating Budget Review Committee (OBRC)* hearings to help determine the level of support the planning numbers provided and the overall impact. Command representatives were well prepared, and the crossfeed of information was outstanding. It is particularly gratifying to see so many people working hard to provide a professional and responsive financial management product. The reviews again highlighted

the critical nature of O&M and its direct impact on readiness. This year was especially difficult in light of Congress' mood to seek near zero O&M growth to meet overall deficit reduction goals.

The OBRC review process focused on establishing a balanced, funded program baseline Air Force-wide. As in prior years, command requirements exceeded the level of funding we can reasonably expect from Congress. The reviews provided a firm list of validated priority unfunded programs that will help us tell our story on the adequacy of FY 1986 funds. Some of the higher priority unfunded items may be funded after we know exactly what Congress does to our FY 1986 request.

We intend to release the initial FY 1986 planning numbers and fiscal guidance to each MAJCOM and SOA prior to the end of September 1985. If Congress passes an appropriation bill in time, the effect of their decisions on your programs will be made known in the initial fund release. All attempts will be made to minimize adverse impacts on your on-going programs as a result of congressional reductions not tied to specific programs. You should already be planning the closeout of FY 1985 and establishing a firm basis on which to start executing FY 1986. We must start FY 1986 with well planned, phased execution programs which are achievable and supportable so our funding levels will not be placed in jeopardy.

Facility Projects. In the O&M appropriation, facility projects historically have been used as a major source to cover requirements for which funding doesn't become available until late in the budget execution year. As the uncertainties associated with late appropriations, unforeseen requirements, supplementals, and reprogramming actions become clear, funds migrate back to the facility projects program. In each of the last two years the Air Force has obligated well over 50% of its facility project program in the last month of the fiscal year. OSD and the Congress are very sensitive about the perception of mismanagement. We need to retain our congressional support for maintenance, repair and minor construction funding. Therefore, in order to avoid a repeat of the last two years, the Air Force Vice Chief of Staff issued guidance to the field in December to ensure that no more than one-third of total facility projects funding is obligated after 30 June. You have submitted your plans to achieve this goal, and we appreciate your continued efforts in implementing this guidance.



NOTES FROM THE:

Assistant Comptroller for Accounting & Finance

by Brig General Daniel B. Geran

Autovon 927-7461

Comptroller Office of the Future. The Comptroller Office of the Future (COOF) Program Management Office (PMO) is now a reality. The AFO of the Future development facility at AFAFC will form the nucleus of the COOF. While the Data Systems Design Office (DSDO) will continue to be the primary source of system development work for the Comptroller network, the COOF PMO will provide additional capabilities in the areas of research, prototype development and testing. When appropriate, the COOF PMO will also participate in programming and fielding Comptroller software applications.

The Comptroller Information Management Office (CIMO) will coordinate follow-on application selection with the directors of Accounting and Finance, Budget, and Cost and Management Analysis as well as the Master Planning Board. While we must protect the development of the initial accounting and finance application to ensure that projected manpower savings are met, follow-on applications will be selected from among all Comptroller requirements. The *Budget Support Division*, representing the Directorate of Budget at HQ USAF, is currently preparing a functional description for the *Base Budget Automated System*.

The close cooperative relationships between the MAJCOMs, PMO, CIMO, and DSDO which have enabled us to make such significant advances in the AFO of the Future Program are expected to benefit the COOF as well. While the COOF PMO will continue to work under the direct control of the AFAFC Commander, the Program Management Directive will be approved by the Comptroller of the Air Force.

The evolution of AFOOF into the COOF has been a natural outgrowth of our common goals for Comptroller information management in the 1990's and beyond. It provides a solid supplement to other system development activities and ensures we maintain the means to achieve our highest priority information objectives.

Establishment of the Foreign Military Accounting and Billing Systems (FABS). In January 1985, work began at the Security Assistance Accounting Center (SAAC) on the design of the Foreign Military Sales Accounting and Billing System (FABS). This design effort is being done in conjunction with the services' redesign of their *Customer Order Control System*. The new systems will provide uniformity, compatibility and real-time reporting real-time capabilities. FABS differs from the current system in two essential areas. This new system will be based on a data base management system and will offer on-line capabilities.

Phase IV Implementation/Conversion. The implementation/conversion of the accounting and finance systems to the Phase IV computers are proceeding based on the MAJCOM schedules. Experience shows conversions are accomplished with little or no

difficulties. However, various problems arise after the systems are operational for 15-60 days. The Data Systems Design Office (DSDO) implementation is continually improving procedures and programs as well as Comptroller standard programs based on lessons learned at bases converted to Phase IV equipment. As a result of the number of base conversions scheduled over the next year, we are working with each command to monitor the operation of their bases after conversion to ensure that operations are satisfactory and that each base is not experiencing difficulties as a result of the Phase IV system. We have requested that unresolved Phase IV problems affecting all A&F systems be reported to AFAFC in a new **RCS: AFC-XSG (W) 8501** report. AFAFC and DSDO will work with the MAJCOM/ACF project officers to assist in resolving Phase IV-related problems.

Test of Disbursement of Travel and Related Payments by Issuance of Travelers Checks. In July 1981, the Interagency Travel Management Improvement Project recommended the use of travelers checks in its *Report on Strengthening Travel Management*.

In August 1983, the General Services Administration awarded a contract to Citicorp Services, Incorporated. Since then, a number of federal agencies have implemented or are testing disbursement of travel advances and/or travel-related payments by issuing travelers checks. The results of these programs are reportedly very good. Travelers appreciate the convenience and security of the checks, and disbursing officers report a significant reduction in the amount of cash required for daily operations. Instructions for the use of Citicorp travelers checks for Air Force travel and travel-related payments were issued to MAJCOMs/SOAs on 14 March 1985. The testing at twelve accounting and finance offices began 1 May 1985. Test will be for one year, with test sites and MAJCOMs providing quarterly evaluations and recommendations.

Modernization of Civilian Pay. We have been tasked to modernize the Air Force Civilian Pay System. An office was established at the AFAFC to design and implement the new system. Funding for the project was approved for the FY 87-91 POM cycle. Modernization will be accomplished in two phases. **Phase I** will update the present system to solve some of the current problems. These include new source data entry techniques to eliminate punch cards and the pay/personnel interfaces. Phase I is scheduled to be implemented in July 1987. **Phase II**, scheduled to be operational in 1989, will be the centralization of civilian pay. The system is being designed to pay all Air Force civilians from AFAFC. It will consolidate many of the current base-level functional operations at AFAFC and will be more efficient to operate and will provide better service than the current system.



NOTES FROM:

The Auditor General

by J.H. Stolarow

Autovon 876-4071

Recall in the last issue of *The Air Force Comptroller*, Brigadier General Pflumm, the Deputy Auditor General, wrote about the need for better dialogue among audit and our clients? (See *A Manager's Perspective* on page 6 of the April 1985 edition). The idea is to build mutual trust leading to a more effective audit service. We're moving out on this concept and are implementing three initiatives to effect improved dialogue throughout the USAF.

Audit Committee:

Our focus here is at the Air Force Secretariat to get top Air Force and Air Force Audit Agency leadership more involved in the mutual sharing of values and insights. The committee involves the Assistant Secretary of the Air Force for Financial Management as chairman; deputy assistant secretaries from Financial Management; Manpower Reserve Affairs and Installations; Research, Development and Logistics; the Assistant Vice Chief of Staff; and the Auditor General and Deputy Auditor General. Meetings will be held quarterly—the first one was held in June 1985. The agenda was issue-oriented for the best discussion of accomplishments and ideas as we explored ways to improve audit effectiveness.

Air Force Board Structure:

We are also exploring ways to best help the corporate decision process through independent and objective assessments of matters being considered in the Air Force Board structure. Many of our audits address programmatic and financial

issues being considered by the panels and committees that make up the Air Staff Board. Thus, our focus is on dialogue with the panel and committee members to seek the best ways for inputting to the decisions as part of the *Planning, Programming, and Budgeting System (PPBS)*. Based on this input, there could be a need for providing information higher in the structure.

Audits at Major Commands/Separate Operating Agencies:

Key commanders have a very important decision-making role in the Planning, Programming, and Budgeting System. Thus, audit needs to maintain effective relationships and assure understanding of objectives so our audits can be shaped to best meet the commanders' needs. We now ask for ideas on what to audit. Through effective dialogue we can assure these ideas are properly translated and timed for optimum input. We will continue to work through our Audit Agency representatives and want increased involvement by our associate directors for specific audits. We will also look for our installation-level audits to be better aimed at the needs of the Major Commands/Separate Operating Agencies.

These three initiatives involve mutual understanding of what the United States Air Force leadership needs and how an audit can contribute. From our client's perspective, a valuable audit service produces useful results in a timely manner. For optimum contribution audit must understand and share in that perspective. Dialogue is the way to move toward that goal.



NOTES FROM THE:

Director of Cost & Management Analysis

by Col Jeffery D. Kahla

Autovon 227-5311

Cost Analysis

The revised *USAF Cost and Planning Factors Regulation, AFR 173-13* (dated 1 February 1985), is now available through your local Publications Distribution Office (PDO). In addition, a draft *Change 1* has been released to include the standard composite pay rates of Air Force military and civilian personnel as of 1 January 1985 and a table of USAF raw inflation indices.

We also revised *AFR 173-11, Independent Cost Analysis Program*. The revision details the requirement for cost tracks and risk assessments, incorporates instructions for the "Budget-to-Most-Likely" ICAs and standardizes briefing formats. The revision was released to the field for comments 1 June 1985.

The number of economic analyses (EAs) submitted for review by this directorate continues to grow rapidly. Much of this heightened level of activity is attributable to congressional action, primarily statutory requirements to evaluate the cost effectiveness of various projects and programs. In the spirit of the administration's attempts to reduce budgetary deficits, the financial merits of proposed activities are being given equal priority with technical and operational considerations. In the recent past, ACM has evaluated military family housing proposals, computer and telecommunications acquisitions, medical facility sizing, and socioeconomic impacts of base contraction and expansion. Each of these areas present a distinct analytical challenge.

In addition to the classic application of EA methodology, the Air Force is embracing the latest financing techniques approved for government projects. Leasing is a good example. Our knowledge of leasing is growing as we continue to gain familiarity with often complex tax implications. As a financing vehicle, leasing is becoming more prevalent and indications are that this trend will continue.

Foreign Military Sales

A current initiative for Foreign Military Sales (FMS) is resolution of cases for which deliveries or obligations for

goods and services exceed 110% of either obligational authority or net case value. We have been supporting a DOD initiative to resolve these cases, and so far our efforts are paying dividends. At the beginning of the fiscal year there were 420 financially troubled cases. As a result of increased automation and management awareness, FMS financially troubled cases have been drastically reduced to 179 cases. This positive trend is expected to continue.

Another automation project is paperless submission of the FMS Administrative Budget. MAJCOMs will eventually use a current network of Z-100 minicomputer terminals and commercial, off-the-shelf software to build budget exhibits and transmit them to HQ USAF for review, consolidation and submission to the Defense Security Assistance Agency.

Field Support

This year's worldwide workshop at Myrtle Beach AFB was outstanding. Participants reached a very strong consensus on the importance of working within the comptroller framework, getting the right people and training them properly. There is a complete summary of the workshop elsewhere in this issue.

Plans for the four-week *AFIT Calculus* course, starting on 10 June 1985, are in full swing. We received command candidates and selected twenty students. This calculus course and last year's will give us a comptroller pool of talent from which to draw future candidates who meet prerequisites for the *AFIT Graduate Cost Analysis Program*.

Economics Branch

We are establishing a new *Economics Branch* within the *Policies and Procedures Division*. Lt Col Jim Streets, Associate Professor and Director of Advanced Economics at the Air Force Academy, will join us this summer to lead the new branch. The thrust of this new organization is to provide macroeconomic information and forecasts to the Air Staff and Secretariat. This function will strengthen General Spangrud's role as the chief financial advisor for the Air Force.



NOTES FROM THE:

Comptroller Information Management Office

by Col John L. Tracy

Autovon 224-4180

Status Report

The Comptroller Information Management Office (CIMO) is steadily evolving to a full staff. New additions include:

Architecture Team:

Ms Betty Armistead came to us from the information systems career field and is concentrating on Comptroller Data Management issues.

Lt Col Dennis Samic is projected to replace Maj Joe Duquette this summer as our Architecture Chief.

COAN Team:

This team has been augmented by two new operators—*SSgt Matt Cekala* and *Amn Tom Gorham* of the 1 ISG.

Comptroller Information Architecture

The initial phase of capturing the Air Staff Comptroller directorates and MAJCOMs Comptroller information requirements is now underway. Information Analysis packages were distributed to each MAJCOM/SOA Comptroller and Air Staff directorate to begin the information requirements analysis discussed in the April 1985 issue of *The Air Force Comptroller* magazine. When this effort is complete we will have a detailed description of the processes and information relationships for comptroller functions at all command levels. This is the necessary and logical first step in defining the Comptroller Information Architecture. One of the immediate benefits from this step is the formal recognition and documentation of the information interfaces the Comptroller has with other functional areas. Another is the mechanism it provides for

visualizing information flows and identifying information shortfalls or redundancies. Additional analysis will give us a better rationale for evaluating the timeliness and utility of information related initiatives competing for development resources. All of these benefits are in direct support of the CIMO goal to improve information resource management.

Comptroller Data Dictionary

One of CIMO's tasks is to standardize comptroller data through initiatives such as generating an integrated Comptroller Data Dictionary, defining policy for data administration, and management and control of Comptroller data bases. This task will be managed by Ms Betty Armistead.

Small Computer Focal Point

Ms Penny Vincent, the Comptroller Small Computer Focal Point (SCFP), presented workshops at the Regional American Society of Military Comptrollers' Professional Development Institutes in San Antonio, Texas in March and Sacramento, California in April. The third annual edition of the *Comptroller Small Computer Software Catalog* was distributed in April. The *TIDBITS* information sheet is being automated on the Comptroller Office Automation Network (COAN) and will be available to all COAN users under the bulletin board option in the future. Ms Vincent also participated in this year's National ASMC's PDI V which was held in Dayton, Ohio in May.

Future CIMO Events

August 1985	Task Force 88
September 1985	CIMO Workshop





NOTES FROM THE:

Comptroller Plans Group

by Col C. Wayne Pedersen

Autovon 227-9992

Comptroller Plans Cycle. The *Comptroller Plans Directive*, AFR 170-23, was published on 10 June 1985. Paragraph 10 of this directive calls for action on the part of all plans functions. The revised *Comptroller's Long Range Objectives Plan* was published on 8 March 1985. The *Comptroller's Action Plan* to support the long range plan will be published this month. It is now time for the MAJCOM/SOAs to develop their supporting plans and resource requirements. It is very important everyone follow the schedule of activities. The *Comptroller Resource Requirement (CRR)* is an extremely important document. If any command is going to require additional resources, manpower or dollars to support any initiatives, and they expect the Comptroller to assist in obtaining their resources, the document must be prepared and submitted. Some initiatives started by the commands last year did not receive the proper level of support from the Air Staff because the CRR was not submitted. We cannot help you if we do not get the word.

Military Career Guides. If you have not seen or received your copy of the officer or enlisted career guides you should contact your MAJCOM headquarters. New guides have been published. They have been made more readable and reflect the objectives the Comptroller desires to achieve in developing a career force to provide quality service to the Air Force. Get your copy, make your plan and pursue it with vigor.

Long Range Planning. Another long range planning session (AC 2001) is being scheduled for October 1985. It will have been two years since the last session. The current Comptroller Long Range Plan contains objectives and strategies that will improve the productivity of the comptroller function but needs to be expanded to address what needs to be done to increase the quality of services we provide the Air Force. Therefore, this session will concentrate on the comptroller capability to perform analysis for decision making and budget execution by Air Force managers. You will hear more about this as detailed plans for the session are developed.

Comptroller Organization Considerations. The concept of Comptroller Squadrons, which was tested in Europe, was approved for implementation on a permanent basis for USAFE. The results of the test proved conclusively that making the comptroller function a squadron substantially improved productivity, increased morale and resulted in improved service to the Air Force. This has added a new dimension to comptrollership and certainly changes the role of the base level Comptroller. As a squadron commander, his job has expanded to include the total welfare of his personnel. At this time, it appears the concept of Comptroller Squadrons will be approved for all MAJCOMs where the conditions exist to take full advantage of the benefits that can be gained. Another Comptroller initiative involving the organization is a test of consolidation of all comptroller activities at base level. There is real pressure from Congress to reduce the size of the Air Force support forces. We want to test this consolidation to see if there are any manpower savings to be achieved and, at the same time, provide the same or increased level of support. However, manpower savings is not the only reason we want to test it. We also want to see if we can improve the training of personnel through increased flexibility to cross-train or cross-utilize people. You will hear more as we test this concept.

Comptroller Officer Promotions. The following promotion board results are provided for your information. You will note that in 6 out of the 9 board results, we received a higher percentage of promotions in the Comptroller than the Air Force average. Analysis of who was and was not promoted reveals that outstanding performance in your job is the biggest single plus to getting promoted. However, where OERs are the same, the promotion goes to those who have completed all the professional military education they are eligible for, those who have career broadened and those who have continued their academic education. How do you stack up? Take inventory and do something about where you may be falling short.

Comptroller Demographics

		Field Grade Promotions								
		1984	COL 1983	1982	1984	LTC 1983	1982	1984	MAJ 1983	1982
Comptroller	First Time Eligible	45.0	16.0	34.0	42.0	41.0	60.0	39.0	41.0	32.0
	Previously Deferred	21.0	20.0	28.0	57.0	53.0	80.0	26.0	18.0	18.0
	Below the Zone	49.0	81.0	87.0	86.0	85.0	84.0	158.0	145.0	120.0
	Total Promoted	28.0	7.0	21.0	36.0	33.0	46.0	32.0	40.0	24.0
	Total Primary	26.0	5.0	19.0	33.0	32.0	43.0	28.0	35.0	23.0
		56.0	31.0	56.0	69.0	61.0	68.0	72.0	78.0	66.0
		4.0	2.0	2.0	3.0	1.0	4.0	1.3	3.0	.8
U.S. Air Force	Promotion Rate (IPZ)	44.0	43.0	44.0	62.0	60.0	65.0	79.0	78.0	77.0
	BTZ Select Rate	3.5	3.5	3.6	2.8	2.8	3.2	1.6	1.5	1.3
WW Support	Promotion Rate (IPZ)	45.0	41.0	42.0	61.0	57.0	63.0	76.0	75.0	77.0
	BTZ Select Rate	3.3	2.5	1.8	2.9	2.5	2.6	1.4	1.9	1.3



Comptroller Civilian Career Management Program

Autovon 487-6450

by Mr Anthony Colucci

Interview Process: Plans are continuing for the next cycle of program interviews to be conducted during the September to November period. In general, those in grades 11 and 12, plus those 13s and 14s with an interview score of zero (normally, new program registrants or those who previously declined an interview) will be given an opportunity to interview this cycle. Specific eligibility requirements have already been provided to local civilian personnel offices, as well as through Comptroller channels. You are encouraged to seek out this information and ensure that you are scheduled for an interview if eligible.

If you are eligible to interview you are highly encouraged to do so. The interview score is a significant element of your *Total Person Score (TPS)* which is used for referral purposes as well as selection for training funded through the career program. *Not* interviewing could significantly impact your opportunities in these areas. By not interviewing you cannot achieve the benefits of the program and develop your potential to the fullest.

As for the interview process itself, experience shows that those who prepare themselves in advance tend to interview better. Becoming familiar with good interview techniques not only will tend to improve your results, but may make the process more relaxing. In addition, numerous career program selections are made by supervisors after interviews are conducted. The interview will provide you another opportunity to brush-up on your interview techniques.

Geographic Location Updates: With the recent changes in the number of positions covered by the program, as well as changes in the certification procedures (i.e., no preconfirmation of interest by the OCPO team), keeping your geographic preferences current in the *Personnel Data System—Civilian (PDS-C)* has become even *more* important. Previously, there may have been positions not covered by the program in which you were interested and maintaining currency within the program may not have been important to you. Now, however, virtually all positions in the **5XX** Occupational Series as well as those in the shared series (**301, 343, 345, 1515**) with the Comptroller Functional Codes are, or shortly will be, filled through the CCCMP. Additionally, the team closely monitors reasons for declination of consideration, and those who decline consideration for as few as three job opportunities are being referred to the Policy Council for possible restriction. In view of these changes, you should ensure you are registered for only the locations and appropriate grade level for which you truly wish to compete through the CCCMP. Changes to your preferences may *only* be accomplished through your servicing CCPO by submitting a new **AF Form 2675**.

Additionally, those individuals who wish to be considered for selected *Auditor* positions should ensure they are registered as follows:

Base	AF Form 2675 Location	Code
Andrews	Andrews AFB MD (MAC)	B3
Wright-Patterson	Wright-Patterson AFB OH (2750)	B4
Langley	Langley AFB VA (1CSG)	B5
Scott	Scott AFB IL (375ABG)	C2
Offutt	Offutt AFB NE (3902ABW)	C4
Kirtland	Kirtland AFB NM (MAC)	EW
Randolph	Randolph AFB TX (12TFW)	FU

Those individuals interested in being considered for positions on the **OCPO PALACE Team** should ensure they are registered for: **Randolph AFB TX (OCPO), F3**. Effective with the 30 September 1985 PDS-C file update, referral certificates for these positions will be screened in accordance with the above codes.

Individual Development Plans (IDPs) (AF Form 2674): Due to upcoming changes in the procedures for requesting training and career-broadening opportunities the IDP is now optional. Program registrants and their supervisors should work with the training staff at their servicing CCPOs to ensure training needs are reflected in the *Required Training Area (RTA)* of their PDS-C. Any changes will be recorded thereon for input by the CCPO. It is anticipated that the new procedure will be in effect early in 1986.

Career Counseling: All program registrants are reminded that we on your PALACE Team are available to answer your questions. Please feel free to contact us either by phone at **Autovon 487-6177/2051/6450** or by letter at **OCPO/MPKCA, Randolph AFB TX 78150-6421**. In addition, OCPO has established a **HOTLINE** where you can call and leave your name and telephone number to ask questions and receive direct replies; the number is **Autovon 487-4972**.

Hail/Farewell:

Ms Cyndi Heath (Cost/Management Analysis) moved to AFCCMS and **Mr George Sisson** (Auditor) departed for Peterson AFB CO.

Mr Stanley Griffith has arrived as your new Program Manager and **Ms Mariann Lapaglia** is the new Auditor representative.



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell

Autovon 224-5437

Overseas Returnees

Last year at the *Comptroller's Senior Non-Commissioned Officer Conference* we developed an action item to review the policy of oversea returnees. Our plan was to have returnees serve one year on station or be discharged at port. After discussions with the Air Force Military Personnel Center (AFMPC) assignment personnel, they decided to change the policy for all—not exactly what we asked for; however, here is the new guidance. Effective this quarter all personnel returning from accompanied *long* tour areas of 36 months with retainability of 11 months or less (computed from DEROS month to DOS month) will be involuntarily extended in the oversea area unless they voluntarily obtain additional retainability for the PCS. Waivers will be considered where additional retainability cannot be obtained and AFMPC will consider individual hardship cases. Apparently other career fields had the same stateside retainability problems we were experiencing in the Comptroller community.

Promotion Fitness Exam/Specialty Knowledge Test

First of all, let me restate the Air Force position concerning commercial materials that are available to you—*Don't buy them!* The Air Force only recognizes official materials listed in **AFP 39-8**. In recent discussions with our CDC writers I was informed we do make interim message changes and commercial sources will not be able to keep their materials current. As I have told you before, with our ever-changing OJT efforts and automated programs the Comptroller community stays in a constant state of change—for the better. Several of you have asked me the age old question—*Who are the characters that write our tests and are they current?* The test system only gets a major overhaul every two years and minor changes on the off

years. Basically, our representatives who develop the Skill Knowledge Test (SKT) are from SAC, TAC, MAC and ATC. The Air Training Command representative is from the “schoolhouse” (3750 TCHTG, Sheppard AFB TX) and most likely will be the CDC writer. Major command functional managers select these personnel, along with a little guidance from myself and the Air Force Accounting and Finance Center. The troops work hard at the Occupational Measurement Center (OMC) preparing test questions from official sources. The next process is for the test psychologist to review the questions, ensuring the questions won't offend anyone or violate any of their rules, etc., and then and only then, the questions are validated. When you take the promotion exam and find a question out-of-date or in error you have the right to challenge that question. Keep in mind that the OMC is constantly reviewing the tests and omitting suspect questions in the computer grading process. Rest assured the Comptroller community is working hard to ensure promotion programs are current. Now, the best way for you to get a line-number is to *study the right stuff!*

Retirement Program?

Absolutely the question most often asked of me as I travel around the Comptroller world is: *What is Congress going to do with our retirement plan?* Answer: *Who knows!* During the last decade several benefits have eroded or vanished; however, most of these programs did not have the impact that major changes in retirement could have. Presently, Pentagon officials are doing their best to maintain the status quo, but you also need to help. Just remember that Congress makes decisions based on the availability of the dollar or pressure from their constituents. I believe you can have a tremendous impact on any retirement plan by voicing your views to your congressional representatives. When the workforce speaks—Congress listens.



NOTES FROM THE:

Data Systems Design Office

by Col Charles K. Crawford

Autovon 446-4181

Accounting for Prior Year Obligated Due-Outs and Issues

During the latter half of FY 84, the Directorate of Budget at HQ USAF implemented a new policy which required the obligation of customer funds at the time an order is placed with the Air Force Stock Fund. While funding was the initial concern, a secondary (and growing) concern is our ability to control and account for prior year obligations and expenses in our materiel accounting systems. Issue and sale of materiel to customers and turn-on of the materiel by customers is recorded and reported at the responsibility center and cost center level. This is accommodated by the *Project Funds Management Record (PFMR)* and *Organization/Cost Center Record (OCCR/CCR)* in our current systems. The PFMR is used to monitor and control the responsibility center manager's operating budget. The OCCR/CCR is subsidiary to the PFMR and provides the control at cost center level. Financial reports are generated daily and monthly which provide accounting and finance, supply, and resource advisors the PFMR/OCCR funds status. Accounting is limited to current and first prior fiscal year; obligations and expenses for second prior fiscal year and successor "M" require manual procedures. Output transactions (card and/or tape) are generated to update the General Accounting System (BQ), Stock Fund General Ledger Accounting System (YO), AFSC Job Order Cost Accounting System, and the AFLC HO73 Base Level Cost System. **SF 1080 Billings, Voucher for Transfer between Appropriations and/or Funds**, are output each month for the PFMR sales. HQ AFAFC tasked DSDO/AC to modify the Medical Materiel Accounting System (MMAS) and the Standard Base Supply System to support this policy as follows:

Medical Materiel Accounting System: This system will be expanded to provide fund control and accounting for current and three prior fiscal years (four for fund code 29) including successor "M". Other enhancements in the MMAS will include application of the local purchase surcharge to prior year issues and alignment of the field identification codes for PFMR and CCR adjustments. Implementation of these enhancements is scheduled for late FY 86.

Standard Base Supply System: The system constraints and inadequacies of the current system include a dual update process requiring on-line and batch systems; restriction of PFMR/OCCR to current and one prior fiscal year; only 248 PFMR; a card-oriented output system; billings (SF 1080) for any dollar value; and restriction to only established data elements. The PFMR/OCCR update concept is being redesigned based on AFAFC DAR AFC-H83-94, PFMR/OCCR Expansion and In-

Line Update. The new process is scheduled for Environmental Systems Test base release on 1 July 1986 with worldwide implementation scheduled for 1 October 1986. The redesign will include complete on-line update of the PFMR/OCCR; multiple year monetary fields including current fiscal year, 1st-2nd prior fiscal years (3rd PFY if fund code 29), and successor "M" year; expansion of available PFMRs from 248 to 500; monthly billings of only values exceeding \$100 (values less than \$100 will be billed quarterly); expansion of the sales code to three positions, providing an emergency and special program code for the BQ system; a new perpetual available balance field for each record; and all output cards will be eliminated with files which will interface with the BQ, YO, JOCAS, and AFLC HO73 systems. These changes will provide accounting & finance, supply, and resource advisors with real-time fund status, improve financial management products, eliminate duplicate processes/reports, improve interface capabilities, and attain more efficient utilization of computer time.

Report of Accounting and Finance Activities System (RAFAS)

The base-level system was tested and approved in August 1984 at Dobbins and Langley Air Force bases. The tests were successful, thanks largely to the positive attitude of the base-level users involved.

The base-level system was released to all B3500 bases in December 1984. All bases that were preparing a manual report were required to begin using the new system in January 1985. Since the command-level system was not yet ready for release, bases in PACAF, SAC, TAC, and USAFE were given the option of preparing their reports using the new system, their command-unique system, or both systems. Although some minor problems were experienced, implementation went well and the users are satisfied with the final products.

The command-level system, plus an enhanced base-level system, was released 15 April 1985 and will be used to report May 1985 data. The bases that initially chose not to use the new base-level system released earlier (PACAF, SAC, TAC, and USAFE) were required to use the standard upon release of the command-level system.

A special thanks to Mr. Earl Slayton (2400 RRMS, Dobbins AFB GA) who was instrumental in the testing of the base-level system and whose suggestions were invaluable as he continued to work with the system prior to its release. Our points of contact are:

AFAFC/DO
Ms Mary Humphrey
AV 926-3591

DSDO/ACYM
MSgt Willie L. Jones
AV 446-3310





NOTES FROM THE:

Comptroller Career Management Team

by Capt Bill Pazeretsky

Autovon 487-5031

Air Force Institute of Technology (AFIT)

The Air Force Institute of Technology Selection Board will start in September 1985 and finish in December 1985. The board will select officers to attend the *Applied Comptrollership* and *Cost Analysis* graduate programs as well as the *Education-With-Industry (EWI)* program. Interested personnel should submit applications prior to September.

Applications for the graduate programs should be submitted to the **AFIT Registrar's** office in accordance with **AFR 50-5**. After the applicant has been certified as academically qualified by the AFIT Registrar, his/her military record meets a selection board at Air Force Manpower Personnel Center (**AFMPC**). Selected officers are afforded ten days to accept the assignment or decline it without prejudice.

Education-With-Industry applications are accomplished with the **AF Form 90**. These applicants will be screened by the same AFMPC selection board. Successful candidates will be offered the same acceptance/declination options as the graduate candidates.

For FY 86 we will select *five* officers for the Applied Comptrollership program, *ten* for the Cost Analysis program, and *five* for EWI.

ROTC Instructors

During August and September we will be selecting eight officers for ROTC instructor duty. Officers in the grades of 1st Lt and Captain with a master's degree, a good military record, and at least two years on station by June 1986 will be considered. Volunteers will meet the selection board first. If we don't have sufficient volunteers, non-volunteers will be sent to the board based on PCS status and time on station. Anyone interested in this career broadening opportunity should call us, and submit an **AF Form 90**.

Departing Thoughts

To say this has been a totally rewarding experience is an understatement. It has been an extreme challenge to meet Air Force requirements during a period of critical manning and still satisfy the career development and personal desires of most officers. Associating with an outstanding group of people here at AFMPC and throughout the Comptroller community, and making many new friends were the highlights of my assignment. When I weigh the positives and

negatives associated with this assignment, I would have to say this was definitely one of my best.

There are a few things I would like to pass on to everyone in the field:

- ★ Don't get trapped into doing too many things too soon. Allow yourself to become an expert in your current AFSC before pursuing other comptroller disciplines.

- ★ If you are a career officer make sure you complete your Professional Military Education (**PME**). A good logical sequence for education would be Squadron Officer School, Master's, Intermediate Service School, and Senior Service School. But again, don't neglect your primary job when pursuing this education.

- ★ Your AF Form 90 is extremely important. Every Form 90 is read when it arrives at AFMPC and again when making assignment selections. **KEEP IT UP TO DATE**. Make your Form 90 meaningful. Work with your supervisor and MAJCOM personnel when filling it out. Bottom line: **AF Form 90s ARE READ AND USED** by the assignment team.

- ★ Career officers must realize they are going to have to serve overseas. During a normal 20-year career in the comptroller business you can expect at least two overseas tours—one short and one long. When your time comes to go overseas, look at it as a challenge and another step toward a successful Air Force career.

- ★ The Comptroller Career Management Team (**CCMT**) considers each officer's career development and personal desires when making assignments. One of the biggest problems we run into is that most officers are hung-up on location or have unrealistic career goals. If you want good career development, don't be overly concerned about location, or about moving up too fast. Work with your supervisors, comptrollers, and AFMPC to get those jobs that are good for your career. Remember, every assignment the CCMT makes meets an Air Force requirement, the officer's career development, and attempts to satisfy personal desires.

It's been an interesting and challenging three years at AFMPC. I have gained tremendous knowledge about the Comptroller community and the assignments/personnel business. This new knowledge makes me better appreciate the work of my predecessors and gives me confidence that my future, and those of my fellow officers, will be handled in a professional manner by those who follow me on the team.

Thanks for the outstanding support you have given me over the past three years.



NOTES FROM THE:

Comptroller Training Division

SHEPPARD TECHNICAL TRAINING CENTER

Maj John O. Jacobus—Chief, Comptroller Training Division

Autovon 736-2098

AFOOF—A Training Perspective

by Capt Jackie W. Miller

All of us have been hearing a lot about AFOOF, its capabilities and cost savings, both in equipment and personnel, but you've seen very little on the training perspective of this vital automation initiative. *Accounting and Finance Office of the Future?* No, *Accounting and Finance Officer of the Future.* Not to imply we're specializing in robotics training here in the schoolhouse, but we are deeply involved in the future success of the Air Force by training our Accounting and Finance Officers (AFOs) to meet the challenges awaiting them in this new, dynamic automation era.

Why the Need?

As General Spangrud mentioned in his 1 April 1985 *Air Force Times* interview, *the Air Force must be able to recruit, train and develop personnel to respond to the expected changes in the way we do business in the future.* Although recruiting isn't in my area of expertise, I can speak for training and the beginning development of our new AFOs. I have always believed Air Force quality begins or ends in Air Training Command. In the technical training schools we have a captive audience, so to speak, and what we accomplish here or fail to accomplish will have a lasting effect on the Air Force mission in the future. Therefore, quality education is a must.

What Improvements Have We Made in AFO Training?

In the *Accounting and Finance Officer* course we've taken steps to ensure we're delivering a quality product to the network. First, the Comptroller Training Division has taken great pains to hand-pick the instructors for this course. At present our instructor force has an average 14 years of base level accounting and finance experience and are by far the most dynamic speakers ever in this course. I constantly have students tell me how much they appreciate not only the general knowledge they are receiving but, more importantly, the instructors are giving the students all their experience in nine short weeks. Mega war stories—right? Wrong!—It's extremely valuable information to our future managers in the network.

Secondly, we've just completed a massive rewrite and restructuring of the course. This includes introducing computer literacy, micro/mini-computer capabilities, worksheets, graphics and information management software, as well as the addition of an overview hands-on application (input and inquiry) of the JUMPS Data Collection system.

Finally, we're using instructor independent computer directed training in some areas. This aspect gives instructors the much needed time to research new changes in the field. What will this do for the new AFOs? It will ensure our course remains as current as possible.

Where Are We Going in the Future?

We're aware of the challenges facing AFOs in future years with new systems, critical manning, and more demanding time and task constraints than ever before with Cash Management, Prompt Payment and Internal Control Reviews. Our finance officers are entering an exciting era where our limitations, if there are any, will be dictated by computer technology, not by critical manning. We'll be performing our mission smarter and faster, and customer service will be the best it has ever been. We in the Air Training Command are on the bandwagon with the rest of the Air Force, and we intend to be in the forefront of new initiatives in the accounting and finance network. No longer will we play the catch-up ball game.

Here are some of the initiatives planned in the *Accounting and Finance Officer* course: Extend the use of computer directed training for technical accounting and finance knowledge required for proficiency in the field; develop Automated Checkwriting, Accountability and Personnel Management systems (created by HQ MAC) using micro/mini-computers; and broaden our micro/mini-computer literacy to include different software capabilities. This will give the AFO the skills necessary to create and develop new initiatives through automation. The computers have been bought and paid for and they're in the field awaiting us to test their capabilities. By giving the AFO general knowledge in the accounting and finance field, coupled with computer skills and motivating them to use the computer to improve the way we do our business, I believe we've done our part in the schoolhouse to ensure we're moving forward with the Air Force.

The Air Force is very fortunate to be receiving some of the sharpest minds in recent years and it would be an injustice to the comptroller field not to use these people to their fullest. It's about time we get rid of the "this is the way we've been doing it for years" syndrome and start looking for computer applications for every function we perform in Accounting and Finance. This is what we're teaching our new Accounting and Finance Officers here in the schoolhouse, and we sincerely hope the field allows these new, excited young people to show us the way into the future.



NOTES FROM THE:

Professional Military Comptroller School

by Lt Col Gary G. Payne

Autovon 875-6656

Comptrollership in the Acquisition and Support Activities

Comptrollership in the *Acquisition and Support Activities* is one of the eight blocks of instruction at PMCS, a major comptroller responsibility and a very misunderstood area! At the start of each PMCS class, we ask for a show of hands from those who currently work, or have worked, in the weapon systems acquisition or logistics area. The results are as expected—typically less than one-third of the class have been exposed to this major area of comptrollership. As we begin the block of instruction, some often heard comments include: *I don't work in that business, never will, and don't understand why I should concern myself with it.*

The mission of PMCS is... *to broaden the professional horizons of the student by providing a comprehension of the major contemporary problems, issues, and national policies which bear on the decision making process in the efficient and effective allocation of resources to and within the defense establishment...* Hardly a senior officer from the Pentagon crosses the PMCS stage without discussing some major weapon system or some major logistics issues. Why? Because these are the "gut" issues of the day. Reliability, maintainability, life-cycle cost and competition advocacy are the key issues facing our Air Force. In the *FY 86 Budget*, 58% of the Air Force TOA is comprised of the RDT&E and Procurement accounts. Knowledgeable comptroller managers, officer or civilian, base level or Air Staff, must be concerned with an area of responsibility that consumes over one-half of the Air Force dollar resources.

Within the Acquisition and Logistics area, we attempt to have each student leave with a strong awareness of the DOD procedures and policies for major systems acquisition, knowledgeable of the current issues in estimating, budgeting, and managing weapon system procurement and the associated logistics support. To do this, we have 22 hours of instruction delivered by knowledgeable senior officers within the DOD and industry over an eight-week period.

Two faculty lectures are used to introduce the student to the essential elements and terminology of weapon systems acquisition and the language of cost estimator. With that background, we present an impressive array of speakers covering the entire spectrum of acquisition and logistics. Heading the list are Major General Robert Adams, Comptroller, Army Materiel Command (the Army's counterpart to AFLC and AFSC); Brigadier General Charles

D. Metcalf, DCS/Comptroller, Air Force Logistics Command; Brigadier General "Steve" Stevenson, DCS/Comptroller, Air Force Systems Command; and Mr C.W. Adams, Deputy Comptroller, Aeronautical Systems Division, Air Force Systems Command. Other speakers fill the gap between the faculty introductory lectures and the senior policy makers just noted. Included are lectures, with accompanying question and answer periods, on Cost Analysis from an Air Staff perspective, comptrollership from a Program Managers viewpoint, the Security Assistance Program, Financial Management within the Security Assistance Program, and finally DOD weapon systems procurement from a Defense Contractors perspective. The block also includes a two-hour seminar on Cost Growth. During that two hours the students have an opportunity to discuss all that has been heard during the preceeding eight weeks and they attempt to gain a better insight into the causes of problems we have all read about; i.e., the \$400 hammer and the \$7,000 coffee pot! Each student leaves with a better understanding of the nature of comptrollership within this vital area which uses a major part of our budget.

Every financial manager must have a firm understanding of the Air Force and DOD policies used to buy hardware and to provide follow-on logistics support. Let's be pragmatic—the civilian sector expects us to have the answers. Our friends in church, civic groups and those "back home" will question the spending of their tax dollars on the expensive systems they read about, and rightfully so! It is up to us to be fully aware of the Air Force position and to be able to defend the issues so vital to the nation's defense.

PMCS Instructor Vacancies

Interested in a challenging position on the DOD Professional Military Comptroller School staff? In the summer of 1986 PMCS expects to have three instructor vacancies. If you are a Major or junior Lieutenant Colonel with a master's degree and an outstanding record, enjoy meeting and working with people, and available for reassignment during the summer of 1986, send your resume to:

Commandant
Professional Military Comptroller School
LMDC/AC
Maxwell AFB AL 36112-5712

PMCS Graduates: Class 85-B Graduated 1 March 1985

Their names, ranks and "Idea" papers are listed below.

U.S. Air Force (34)

Adams, J. Robert, Maj—LD61301A—Graduate Student Management Assistance Service
Appelhans, James T., Maj—LD61302A—Should Auditor Trainees Normally be Assigned to Air Logistics Center and Buying Division Audit Offices?
Armistead, Elizabeth H., GM-13—LD61303A—TGT—Tightening the Gap on Technology
Baker, Keith C., Maj—LD61304A—On Creative Thinking... It Can Be Taught
Broderick, Donald F., GM-13—LD61305A—Air Force Internal Audit—The Quest for Productivity
Campbell, Marjorie D., GS-12—LD61308A—CBAS and Civilian Pay Modeling
Ellis, Dennis L., GM-14—LD61314A—Controlling Foreign Military Sales (FMS)
Evans, Linda H., GS-12—LD61315A—Improving Reliability of Cost Estimating to Reduce Budget Fluctuations
Fava, Eva A., GS-13—LD61316A—The Role of the Staff Budget Analyst According to...
Flowers, Alfred K., Capt—LD61317A—A Paperless Base and MAJCOM Budget System Through Standardized Automation
Gilmore, James P., GM-13—LD61320A—The Changing Role of the Cost Accounting Office in Aeronautical System Division's Reimbursable RDT&E Program
Graves, Robert L., Maj—LD61322A—Impact of the Combined AFSC on the Small Budget Office
Gutierrez, Mario O., Maj—LD61325A—Internal Management Control in the Unified Command Environment—A Seven-Stage Process
Hardwick, Charles J., GM-15—LD61327A—The Management Information Briefing: A Thing of the Past?
Higgins, Patricia A., GS-12—LD61328A—An Operating Instruction—Payment Processing in Accordance with the Prompt Payment Act
Hollinger, Gerald G., Maj—LD61330A—The Shortage of USAF Military Eligibles for the Professional Military Comptroller School
James, Gary K., GS-12—LD61334A—Financial Management in Air Force Wright Aeronautical Laboratories (AFWAL)
Johnson, Robert A., Maj—LD61335A—On Combining Host/Tenant Comptroller Functions
Jones, Edward S., Capt—LD61317A—A Paperless Base and MAJCOM Budget System Through Standardized Automation
Koors, David W., GM-14—LD61337A—FMS Reconciliation: A History and a Suggestion
Luettinger, Terry V., Maj—LD61339A—The ICA: Challenges and Changes
Mattson, Ellen B., GS-12—LD61340A—Escalating Scholarship Costs in the AFROTC
Merryman, Louis M., GM-13—LD61341A—Electronic Funds Transfer—Future Friend or Foe
Nieminen, Norm, Maj—LD61343A—PPBS and RMS: Similar Problems and Solutions
Nugent, Steven J., Capt—LD61344A—Is the Base Level Financial Plan Necessary?
O'Mara, Robert G., GS-12—LD61345A—Automating the AFO Through ATM's and Other Magic
Pflueger, Daniel W., Maj—LD61347A—Testing a Revised Comptroller Organizational Structure at Whiteman AFB
Rendon, Henry M., Maj—(Special Project)
Rulli, Jesse J., LTC—LD61352A—The Changing Environment of the Air Force Auditor, What Next?

Shaw, Robert D., Maj—LD61354A—Management Vs Auditors—It Doesn't Have to be That Way!
Stoddard, Robert W., GM-13—LD61358A—The Human Factor in Using Computer Systems
Uhl, Betty M., GS-13—LD61360A—Forecasting Expenditures: Goal or Reality?
Warren, Pearl F., GS-13—LD61363A—The Air Force Comptroller Organization from a Systems Approach
Weeks, Susan W., GS-12—LD61364A—A Required Professional Comptroller Career Education Program—The Common Thread

U.S. Army (20)

Brown, Floyd A., GS-12—LD61307A—Quality Circles, A Panacea for Department of Defense?
Chambers, Diana P., GS-12—LD61309A—The Equipment Is Not Enough
Chambers, Herbert Jr, Maj—LD61310A—Comptrollership in Management
Clouse, Stephen P., Maj—LD61311A—Utilization of an Electronic Spreadsheet in the Preparation of a Commercial Activities Study
Edwards, J.M. Jr, GS-12—LD61313A—Centralization of Civil Service Retirement
Forsythe, Clarence E., GS-12—LD61318A—The Army's Internal Control System—On The Right Track?
Gordon, Carol A.C., GS-12—LD61321A—Automate Depot Budget Execution Reporting
Gray, Donald A., GS-12—LD61323A—Currency Revaluation Computer Model
Hardies, Theo F., Maj—LD61326A—People Challenges in the Army National Guard Financial Organization
Hood, Floyd C., Maj—LD61331A—The Necessity for Improved Human Resource Management
Howard, William L. Jr, GS-11—LD61332A—The Joint Travel Regulation: A Case for Standardization
Huffman, Margie J., GM-13—LD61333A—Linking the Army Program to the Budget
LeDoux, Roger C., Maj—LD61338A—Prevention of Fraud, Waste and Abuse of Travel Funds
Reid, Tilden R., Col—LD61350A—Need for FORSCOM Budget Execution Review
Savage, Dennis M., Maj—LD61353A—A Biennial Budget Research Design for the Federal Government
Sherrell, William W., LTC—LD61355A—Internal Controls—Another Perspective
Throckmorton, John L., LTC—(Special Project)
Viani, Michael L., LTC—LD61361A—The Productivity Credit Union: Parlaying Small Savings into Big Increases in Morale and Productivity
Wagner, Timothy W., Maj—LD61362A—Fund Control at the Installation Level—A Cry for Help
Wright, Linda R., GM-13—LD61365A—Output Reporting at Camp Swampy

U.S. Navy/Marine Corps (10)

DeFilippo, Jerry S., LCDR—LD61312A—Shipboard Management Information Systems—Do They Exist?
Frasher, Burton K., GS-12—LD61319A—DCASR Contract Payment Procedures
Greene, Evelyn K., GM-13—LD61324A—Pride In Performance
Holland, Roy R., GM-13—LD61329A—Current Issues on Internal Review in DON
Moon, Nathaniel, Capt—LD61342A—Realignment of the Marine Corps Field Audit Service
Pearson, Richard G., GS-12—LD61346A—Pursuing Excellence—Some Alternative Management Practices for the Naval Audit Service
Puksta, Charles P., Lt—LD61348A—A Primer for Financial Management of Major Treatment Facilities in the Navy
Ratliff, R. Mitchel, LCDR—LD61349A—Contract Court Reporting
Smith, Richard W., GM-13—LD61356A—Alternate Methods of Distributing Overhead Expense
Snyder, Jean N., GS-11—LD61357A—Inequities of Position Classification for Financial Managers

Defense Communications Agency (1)

Brown, Dennis R., GS-13—LD61306A—CINC C2 Initiatives Program (PE21135K)

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange
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U.S. Army Logistics Management Center
Fort Lee, VA 23801-6043

AUTOVON: 687-4546 or 687-3570

Include the Logistics Document Number (LD) in your request.

PROMOTIONS



Mr Blystone



Ms Figenshu



Mr Verbillion

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Ms Shirley M. Figenshu (GM-15) is Deputy Comptroller,

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Rendon, Edward O., to GS-12; AFAFC/AJ
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Seaman, James D., to GS-12; AFAFC/AD
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Tilley, Lois A., to GS-12; AFAFC/CP
Topkis, Charles D., to GS-12; AFAFC/CP
Wall, Richard H., to GM-14; AFAFC/XS

Wiselka, Jerry, to GS-12; AFAFC/AJ
Zupan, Mary L., to GS-12; AFAFC/CP

AF Systems Command

Bowen, John M., to Maj; ASD/ACPM
Carlton, Gaylord K., to Maj; AD/ACC
Chase, Douglas C., to GM-14; HQ AFSC/ACBI
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Crothers, Thomas G., to GM-13; ASD/ACPM
Eagleton, Elizabeth J., to GM-13; HQ AFSC/ACBM
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KausHagen, Gary M., to GM-13; AD/ACBS
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O'Brien, Marjorie J., to GS-12; ESD/ACBO
Petty, Patricia E., to GS-12; ASD/ACPM
Rodriguez, Robert L., to GS-12; HQ AFSC/ACBI
Sandberg, Cheryl A., to GS-12; HQ AFSC/ACBM
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Walker-Rimbro, Carolyn A., to GS-12; ASD/ACBM
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O'Mara, Robert, to GS-13; AF/ACBOI
Sherbo, Andrew J., to Maj; AF/ACMC
Tuttle, Robert, to GS-13; AF/ACBMC
Ward, John R., to Maj; AF/ACMC

AF Communications Command

Hughes, Patsy, to Maj; DSDO/AC
Katalenich, Linda L., to GS-12; SISD/AC
Nugent, Steven J., to Maj; SPCD/AC
Purkey, Sevilla A., to GS-12; HQ AFCC/ACM
Shildt, Constance to GS-12; HQ AFCC/ACB

Military Airlift Command

Hester, Charles B., to Maj; HQ MAC/ACMC
Johnson, Margaret A., to Maj; 463 TAW/AC
Moorhouse, Stanley, to Maj; Det 1, 76 ALD/ACF
Snedeker, Michael J., to Maj; HQ MAC/ACMC

Tactical Air Command

Jones, Edward S., to Maj; HQ TAC/AC
Weber, Donald J., to Maj; 388 TFW/AC

Strategic Air Command

Duran, Wesley E., to Maj; Dyess AFB/ACF
Winczner, Francis A., to Maj; 8 AF/ACB

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Drummond, Linda W., to GS-12; Langley AFB
Kolman, Geraldine J., to GS-12; Kirtland AFB
Kotecki, Richard, to GM-13; McGuire AFB
Lewis, Alton A., to GM-14; Norton AFB/FSS
Massaro, Joseph A., to GM-13; Wright-Patterson AFB/QLS
Norton, Marvelyn S., to GM-14; Norton AFB/DOOA
Sondel, Paul M., to GM-13; Norton AFB/FSC

AF Reserve

Stella, Roger J., to CMSgt; HQ AFRES/ACB

United States Air Forces in Europe

Beisser, Frederick G., to Maj; HQ USAFE/ACB
Chandler, Jerry A., to GS-12; HQ USAFE/ACF
Fish, John O., to Maj; 406 TFTW/AC
Killam, Lloyd W., to GS-12; HQ USAFE/ACB
Smith, Gary R., to Maj; 7150 Comptroller Squadron
Wagner, Darrell P., to Maj; 601 TCW/AC

National Guard Bureau

Ervin, Hazel, to GS-13; NGB/ACB

Alaskan Air Command

Padgett, Raymond D., to Maj; HQ AAC/ACM
Wood, Louis E., to CMSgt; HQ AAC/ACM

Pacific Air Forces

Juntikka, M.J., to Maj; Kunsan AB/ACB
Rizzo, Charles J. Jr, to Maj; Osan AB/ACB

Promotions... (Continued)

AF Logistics Command

Anderson, James M., to GM-14; SM-ALC/ACB
Bridges, Clayton G., to LTC; HQ AFLC/ACBI
Cortese, James, to GS-12; SM-ALC/ACF
Gallagher, Lawrence E., to GS-12; AGMC/ACFC
Harzman, Kern O., to GM-14; SA-ALC/ACB
Hopper, Lovell, to GM-13; SM-ALC/ACF
Huddleston, Clyde T., to GS-12; HQ AFLC/ACBOO
Ireland, David, to GS-12; SM-ALC/ACF

Johnson, Gordon J., to Maj; HQ AFLC/ACFFP
Kellison, Rose M., to GS-12; HQ AFLC/ACMAA
McDonald, Douglas, to GM-13; SM-ALC/ACF
Munsey, Donald E. Jr, to Maj; HQ AFLC/ACMCI
Wallace, Randall, to GS-12; OC-ALC/ACFSA

AF Intelligence Service

Sovine, Charles E., to CMSgt; HQ AFIS/ACF

AF Security Command

Cooper, Terry L., to GM-13; AD/YOG
KausHagen, Gary M., to GM-13; AD/ACBS
Levin, Edith W., to GS-12; AD/ACCI
McPhail, Della R., to GM-13; AD/YMG
Tucker, Margaret M., to GM-13; AD/YUG

Air Training Command

Davis, Conrith W., to Maj; 3750 TCHTG
Fergusson, Brenda R., to LTC; Lowry AFB/ACD
Rago, Francis A. Jr, to CMSgt; Columbus AFB/ACF

RETIREMENTS



Col Denniston



Col Didamo



Ms Hartman

Col Joseph F. Denniston was Comptroller (ATC), Chanute AFB IL (28 years of service).

Col Francis A. Didamo was Comptroller, 3902 ABW (SAC), Offutt AFB NE (30 years of service).

Ms Vivian P. Hartman (GM-15) was Deputy Comptroller,

Warner Robins Air Logistics Center (AFLC), Robins AFB GA (40 years of service).

Mr Frank J. Veyveris was Deputy Comptroller, Sacramento Air Logistics Center (AFLC), McClellan AFB GA (29 years of service). (No photo available.)

Strategic Air Command

Bass, James D., GS-8; Barksdale AFB/ACF
Bryant, Charles L.J., SMSgt; Carswell AFB/ACF
Edrington, Paul K., LTC; Castle AFB/AC
Gano, Mildred, GS-11; Carswell AFB/ACF
Fox, James J., CMSgt; Vandenberg AFB/ACF
Hilaro, George L., SMSgt; Castle AFB/ACF
Johndro, Catherine M., GS-5; Loring AFB/AC
Laurent, Henry A., MSgt; Pease AFB/ACF
Schuerich, Gregory, TSgt; Pease AFB/ACF

Military Airlift Command

Bowen, James L., GS-11; 1606 ABW/ACF
Ford, Betty, GS-5; 60 MAW/ACFPM
Gullatt, Charles, MSgt; 60 MAW/ACFM
Lloyd, Lowell J., GS-11; HQ MAC/ACBC
Parkinson, Warren C., GS-11; 1606 ABW/ACF
Powers, David E., TSgt; 463 TAW/ACB
Smith, Marie G., GS-11; 436 MAW/ACB
Stober, Melvin R., SMSgt; HQ MAC/ACMS

Tactical Air Command

Axelsen, Shedon D., MSgt; 23 TFW/ACFPM
Barnes, Elmer L., CMSgt; HQ TAC/ACFQ
Bradley, Rayburn E., LTC; 27 TFW/AC

Edward, Larry M., MSgt; 354 TFW/ACFPT
Guminsky, George R., CMSgt; 1 TFW/ACE
Kitrel, Robert L., SMSgt; HQ TAC/ACF
Rogers, Curtis Jr, CMSgt; HQ TAC/AC
Simon, James E., MSgt; HQ TAC/ACMI

Air Force Logistics Command

Boltz, Frances A., GS-12; HQ AFLC/ACFMS
Carlisle, Robert E., GS-12; AGMC/ACB
Cole, Clifford A., GS-12; OC-ALC/ACFSA
Dicks, Alan F., GS-12; HQ AFLC/ACBOS
Giles, Howard W., GS-7; SM-ALC/ACF
Hite, Martha T., GS-12; HQ AFLC/ACBOS
McDowell, James O., GM-14; SA-ALC/ACB
McKinley, Mable R., GS-9; WR-ALC/ACB
Mullis, D.M., GS-12; WR-ALC/ACB
Owen, Laura, GS-7; SA-ALC/ACFMA
Ramos, Mary C., GS-7; SA-ALC/ACFTT
Ryhal, Claude, GS-9; SM-ALC/ACF
Schneider, William M., GS-11; HQ AFLC/ACFC
Sparks, Harold, GS-12; OC-ALC/ACFCI
Wesley, Estle L., GS-12; HQ AFLC/ACFMI

Air Force Systems Command

Berrigan, James E. Jr, GS-12; ESD/ACBO
Blackwell, Anna G., GS-12; ASD/ACBS
Branch, Martha L., GS-5; ASD/ACPM

Brewer, W. Pauline, GS-5; ASD/ACPM
Burton, Larry D., LTC; HQ AFSC/ACBI
Carter, Douglas O., Capt; ASD/ACPM
Davis, Erna H., GS-6; AFCMD/ACF
Davis, Stanley W., GS-12; ESD/FAX
Favale, Michael V., GS-12; ESD/SCS5X
Halfpap, Ingward R., Maj; ASD/ACCM
Hardwick, Joseph B., GM-14; ASD/ACCC
Holcomb, Ronald H., Maj; ASD/ACF
Ridge, Joseph W., GS-12; ESD/SCDX
Romero, Arthur, GS-6; AFCMD/ACF
Springer, Dee B. Jr, GS-12; ASD/ACPM
Zawalick, Edward J., GS-12; ESD/ACBP

Air Force Audit Agency

Cain, Robert L., GM-14; Pentagon
Callan, Richard M., GM-14; Norton AFB/DOOA
Cheng, Tommy T.S., GM-13; Travis AFB
Cole, Clarence W., Maj; Robins AFB
Frank, Norton M., GM-13; Wright-Patterson AFB/QLCS
Gouchie, Olaf F. Jr, GM-14; Norton AFB/FSC
Lea, Donald E., GM-13; Wright-Patterson AFB
Rynn, James J., GM-13; Norton AFB/FSC
Thompson, William R., GM-14; McClellan AFB/FDW
Wallace, Luther E., Maj; Lowry AFB

Retirements... (Continued)

<p>Air Training Command Armstrong, Rachel O., GS-6; STTC/ACF Barron, Clinton N., GS-11; AFMTC/ACM Duncan, Lucille P., GS-10; KTTC/ACD Flores, Alfredo C., GS-8; AFMTC/ACD Harris, Terry, GS-6; 12 FTW/ACF Jimenez, Janie F., GS-7; AFMTC/ACF Lowdermilk, Ted H., TSgt; 64 FTW/ACM McCollum, Alice M., GS-5; LTTC/ACFF Mullin, Doris M., GS-5; KTTC/ACF Phillips, Earl L., GS-5; KTTC/ACF Suhoski, David J., TSgt; 14 FTW/ACD</p> <p>Air Force Communications Command Hostetter, William P., CMSgt; HQ AFCC/ACF Meza, Celestino, GS-12; EISD/ACD (AFCC)</p>	<p>Air Force Accounting & Finance Center Gahimer, Danny L., MSgt; AFAFC/XS Harney, Helen, GS-9; AFAFC/RP Hutchinson, Robert, GS-12; AFAFC/AD Marcello, Alphonse R., GS-12; AFAFC/AJ Taylor, James W., GM-13; AFAFC/AD West, Earnest, GS-12; AFAFC/CP</p> <p>Alaskan Air Command Walden, Dorris M., MSgt; HQ AAC/ACM</p> <p>United States Space Command Law, Charles M., CMSgt; HQ SPACECMD/ACBS Tucker, John, CMSgt; HQ SPACECMD/ACFF</p>	<p>Air Force Reserve Campbell, Robert T. Jr, GM-13; HQ AFRES/ACBO Maddox, Roy, GS-11; 919 SOG/ACB</p> <p>Air University Edwards, Elwyn E., GS-5; HQ AU/ACFC</p> <p>United States Air Forces in Europe Lee, James F., SSgt; HQ USAFE</p> <p>National Guard Bureau Losa, Eleanor, GS-13; NGB/ACB Monnig, Donald, GS-12; ANGCS (St Louis) Quade, Douglas, GS-12; ANGCS (St Louis)</p>
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What Do You Mean—No IRA?

Rated Best Article for the April 1985 Issue

Mr Charles R. Differding's article, *What Do You Mean—No IRA?*, was chosen by the major command Comptrollers as the best eligible article published in the April 1985 issue. Mr Differding, Chief, Cost and Industrial Fund Systems Branch at the Air Force Accounting and Finance Center, Denver CO, becomes the second of four finalists to compete for the 1985 *Best Author Award*.

Second place was taken by Capt Lynn D. Malmstrom's

article, *Government Outlays: Can They Be Controlled*. Capt Malmstrom was an action officer for the Policy and Procedures Division, Directorate of Cost & Management Analysis, HQ USAF, Washington DC.

Third place went to Col Larry L. Coldiron's article, *An Aid for the Decision Maker*. Col Coldiron is Chief, Composite Forces Division, Directorate of Budget, Headquarters Strategic Air Command, Offutt AFB NE.

Colonel Assignment System

by Major Bill Parsons (AFMPC)

The Air Force colonel assignment system is a dynamic process which is administered by The Colonel's Group, AFMPC/MPCO, Randolph AFB TX.

Assignments for comptroller colonels and colonel selectees are worked by The Colonel's Group in close coordination with the Comptroller of the Air Force, who functions as functional manager for the comptroller career field.

The colonel assignment process is designed to consider Air Force requirements, career enhancement opportunities, eligibility for reassignment and individual desires. The final assignment options offered to a particular colonel are the result of efforts to strike a balance among these factors, with Air Force requirements being a paramount consideration. To arrive at the most appropriate assignments, The Colonel's Group and AF/AC conduct a gameplan session each fall to cover assignments for the next calendar year.

The comptroller career field is one of the Air Force career specialties which has in recent history been critically manned (less than 100%). Colonel assignments in this career field are

worked very carefully to ensure the best match of this limited colonel resource with positions. Initiatives are ongoing to identify suitable colonels with prior/related experience to crossflow into the comptroller career field.

A very important part of the assignment process is dialogue with the individual colonel regarding his personal desires and career aspirations. One of the prime instruments in this communication process is the **AF Form 620, Colonel Resume**. Each colonel is encouraged to submit an AF Form 620 registering his assignment preferences. This document becomes a permanent part of the colonel's selection folder and is reviewed at any time an assignment is considered. The AF Form 620 is not, of course, considered a substitute for direct dialogue between colonels and The Colonel's Group. Colonels and colonel selectees are encouraged to maintain contact with The Colonel's Group.

Please call Maj Bill Parsons at Autovon 487-6951, Commercial (512) 652-6951, if we can provide further assistance.

General Officer/SES Actions



Maj General Claudius E. Watts III

Major General Claudius E. Watts III, the Director of Budget at Headquarters United States Air Force, Washington DC, was reassigned on 30 June 1985 as the Senior Military Assistant to the Deputy Secretary of Defense, Office of the Secretary of Defense, Washington DC.

Gen Watts received a bachelor of arts degree in political science from the Citadel and earned a master's degree in business administration from Stanford University Graduate School of Business. He attended the London School of Economics and Political Science as a Fulbright Scholar and completed the Program for Senior Managers in Government at Harvard University.

After being commissioned through the ROTC program, he attended pilot training and received his wings at Craig AFB AL. General Watts' first operational assignment was as a C-124 pilot in the 17th Air Transport Squadron at Charleston AFB SC. He served as a pilot with the 12th Special Operations Squadron in Vietnam.

Upon returning to the United States, he served as an air intelligence officer, assistant chief and then chief of the Programs Division, Directorate of Plans & Programs, Office of the Deputy Chief of Staff for Intelligence, HQ TAC. Following graduation from the Army Command and General Staff College in 1972, General Watts transferred to HQ USAF as a plans and programs officer, assistant chief and later chief of the Coordinated Actions Plans Division in the Directorate of Doctrine and Concepts, Office of the Deputy Chief of Staff for Plans and Operations. He then moved to Andrews AFB MD and served as chief of Operations and Training for the 89th Military Airlift Wing's 1402nd Military Airlift Squadron. After completing the National War College, General Watts became assistant deputy commander for Operations and later commander of the 438th Military Airlift Group at McGuire AFB NJ. From July 1980 to March 1982, he was commander of the 63rd Military Airlift Wing at Norton AFB CA. General Watts then became Assistant Deputy Chief of Staff for Plans at HQ MAC, and subsequently the Deputy Chief of Staff in September 1983.

General Watts was the Director of Budget from September 1984 to 30 June 1985.



Maj General (S) Leo W. Smith II

Effective 1 July 1985, Major General (Selectee) Leo W. Smith II became the Director of Budget at Headquarters USAF, Washington DC.

General Smith was born 13 March 1936 in Omaha NE. He earned a BS degree in military engineering from the U.S. Military Academy and an MS degree in government from Southern Illinois University. He completed Squadron Officer School and Air Command and Staff College, both by correspondence; completed pilot training and B-52 upgrade training; Nuclear Weapons School; Survival School; and Minuteman missile program training.

As a result of the Vietnam conflict, he entered C-130 Hercules training, followed by an overseas tour of duty at Ching Chuan Kang AB, Taiwan.

Upon his return to the U.S. (1967), he was assigned to HQ SAC, initially as an operations planner on board the Airborne Command Post, then as an air operations staff officer in the Aircraft Branch, and finally as chief of the Missile Branch in future concepts.

Following graduation from the Naval Command and Staff College in 1973, he was selected as military assistant to the Deputy Director for Defense Research and Engineering, Strategic and Space Systems, Office of the Secretary of Defense, Washington DC. In 1976, he was assigned to the Senior Seminar in Foreign Policy conducted by the Foreign Service Institute of the Department of State. In 1977, General Smith was assigned as chief of the Strategic Offensive Forces Division, Directorate of Plans at HQ USAF. In 1978, he served as Assistant Deputy Director for Strategy, Doctrine and Long Range Planning. With the creation of a Deputy Directorate for Long Range Planning, General Smith became chief of the Planning and Integration Division. In April 1979 he moved to Castle AFB CA as vice commander and then commander of the 93rd Bombardment Wing. The general became Commander of SAC's 57th Air Division at Minot AFB ND in November 1981.

Prior to his present position, General Smith was the Assistant Deputy Chief of Staff for Plans, Headquarters Strategic Air Command, Offutt AFB NE.



Mr James A. McQuality

Mr James (Jim) A. McQuality is the new Director of the Security Assistance Accounting Center (SAAC) at the Air Force Accounting & Finance Center (AFAFC), Denver CO. He is responsible for the overall operational aspects of the DOD Foreign Military Sales (FMS) accounting and billing functions. In addition, his responsibilities include the development and implementation of policies, procedures, and guidelines necessary to ensure effective financial management of the FMS program.

Mr McQuality graduated from the University of Missouri with a bachelor of science degree in business administration and earned a master's degree in computer resources management from Webster University.

Mr McQuality entered federal service as an auditor with the U.S. Army Audit Agency in St Louis upon graduation from the University of Missouri in 1973. During his first year of employment, he was distinguished as the Agency's Outstanding Auditor Intern.

In July 1976, Mr McQuality transferred to the Defense Security Assistance Agency (DSAA) in Washington DC. His initial responsibilities included the evaluation of ongoing efforts within the military departments to standardize their respective FMS billing systems. These reviews transitioned into the planning and design of a new centralized FMS accounting and billing office within DOD.

In November 1976, Mr McQuality moved to AFAFC to participate in the establishment of SAAC. Initially, he served as the chief of the organization's Trust Fund Accounting Branch. From April 1979 until May 1980, he was a branch chief within the Far East Country Programs Division. His responsibilities included the billing and financial program management for twenty East Asian customer countries.

During the period May 1980 through May 1983, he managed SAAC's System Design & Development Branch where he was responsible for maintaining and enhancing the departmental FMS billing and accounting system. He was then promoted into the position of Chief, Plans and Policy Division. In July 1984, he was designated as the organization's deputy director. He was appointed to his present position in February 1985.



1985 ASMC Air Force Individual Award Winners

First Place—Distinguished
Second Place—Meritorious

Award	Major Command Headquarters or Higher	Unit Under Major Command
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COMPTROLLER/DEPUTY COMPTROLLER

<i>Distinguished</i>	Col Thomas D. Scanlon HQ ATC, Randolph AFB TX	Not AF
<i>Meritorious</i>	Not AF	LTC Melvyn D. Hutt 4392 Aerospace Support Gp, Vandenberg AFB CA

AUDITING

<i>Distinguished</i>	Mr Richard E. Spielman AFAA/QLM, Wright-Patterson AFB OH	Mr Timothy J. Lynch AFAA Area, Audit Office/L-15, Tinker AFB OK
<i>Meritorious</i>	Not AF	Not AF

BUDGETING

<i>Distinguished</i>	LTC James G. Tattini HQ ESC, Kelly AFB TX	Ms Shirley M. Figenshu Sacramento Air Logistics Center, McClellan AFB CA
<i>Meritorious</i>	Maj Robert A. Johnson HQ SPACECMD, Peterson AFB CO	Capt Jack E. Speake 51 TFW/ACB, Osan AB Korea

EDUCATION, TRAINING & CAREER DEVELOPMENT

<i>Distinguished</i>	Mr Richard S. Hada AFAFC/DOM, Denver CO	Ms Joyce L. Frink 3750 TCHTG/TTGBF, Sheppard AFB TX
<i>Meritorious</i>	Not AF	Not AF

ANALYSIS & EVALUATION

<i>Distinguished</i>	Not AF	Mr Larry M. Weatherford Warner Robins Air Logistics Center, Robins AFB GA
<i>Meritorious</i>	Capt Alan A. Wolosz HQ SAC, Offutt AFB NE	Capt Ellen F. Hester 410th Bombardment Wing, K.I. Sawyer AFB MI

ACCOUNTING & FINANCE

<i>Distinguished</i>	MSgt Timothy L. Segebarth HQ SAC, Offutt AFB NE	LTC Patrick J. Malvaso 76 ALD, DET 1, Bolling AFB DC
<i>Meritorious</i>	Not AF	Not AF

AUTOMATIC DATA PROCESSING

<i>Distinguished</i>	LTC Paul E. Hughes HQ ATC/ACX, Randolph AFB TX	Not AF
<i>Meritorious</i>	Mr Stephen C. Ericson HQ SAC/ACB, Offutt AFB NE	Mr Roger L. Yard Ogden Air Logistics Center, Hill AFB UT

RESOURCES MANAGEMENT

<i>Distinguished</i>	Not AF	SSgt Julia M. Brinkley 62 OMS/MAOS, McChord AFB WA
<i>Meritorious</i>	Not AF	MSgt William A. Carver 2006 ISG/XRP, APO NY 09289

COMPTROLLER

October 1985

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AT URBANA-CHAMPAIGN

ORGANIZATION

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The Air Force **COMPTROLLER**

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Mr Richard E. Carver
*Assistant Secretary of the Air Force
(Financial Management)*

Lieutenant General Truman Spangrud
Comptroller of the Air Force

Mr Joseph P. Popple
Deputy Comptroller

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Ms Claire A. Claysmith
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Letters to the Editor

Review of *Discounting in Defense Decision Analysis*

Dear Editor:

Lt Col Stephen H. Russell's article discussed a very important subject: the time value of money. Moreover, when applied to decision-making within DOD, the subject takes on added complexity but no less importance.

I have the following specific comments on the article.

First, on page 1, the author stated that "... the employment of the time-value-of-money concept is well established in the private sector..." Actually (and somewhat surprisingly) this methodology is not that "well established." An article in *The Journal of Cost Analysis* (Spring 1984) shows that the use of the Internal Rate of Return (IRR) or Net Present Value (NPV) is used only about 68% of the time by large corporations in helping to make their decisions on capital budgeting per the Kim/Farragher 1979 study. Moreover, Kim/Farragher's 1971 study revealed that only 43% used either of these Discounted Cash Flow (DCF) methods (i.e., IRR or NPV). The author should have at least provided some data to support his claim of the "widespread" use (or maybe not so widespread use) of the time value of money. The real reason for the growth in their use between 1971 and 1979 was due to high inflation (7.6% annual compounded rate 1971-1979) when "all of a sudden" the time value of money became so important. Could we fall back into the same trap with inflation at 4% today?

Secondly, the author could have mentioned that the two techniques (IRR and NPV) can give conflicting results. This is known as the "crossover point" where the IRR for (as an example) Project #1 will be higher than Project #2; however, the NPV for Project #2 will be higher than Project #1. These conflicting results should be settled by selecting the higher NPV because it indicates the higher "net wealth" which is added to the organization.

Third, in regards to his Table I it would have been good to give in addition to the NPV of \$-1.80M the IRR which I computed at 7.90%. This IRR is below the 10% discount rate (as it should be with a negative NPV). The reader then could have seen interrelationships between the IRR and the NPV as well as the "disconnect" which I noted above in my second comment.

Finally, I agree that today's 10% real discount rate is too high. Instead, I feel that a 6% real rate should have been used because it is the average annual real rate of return on common stocks between 1926 and 1979 (per Ibbotson-Sinquefeld of the University of Chicago). This is a reflection of "taking money from the private sector" via the equity markets which finance most corporations.

Andrew J. Sherbo, Captain, USAF
HQ AF/ACMC
Cost Analysis Division

Applause for AF Family Article

Dear Editor:

In a recent copy of *The Air Force Comptroller* magazine, I read an article written by Mr Charles R. Differding, entitled, "What Do You Mean—No IRA?" I applaud you for breaking new ground and including an article in your magazine on personal financial management. I hope to see more in the future.

I have long believed that we, in the U.S. Air Force and in the Comptroller field in particular, have an obligation to help our people attain financial well-being. We have AF agencies which help our people maintain physical, mental and spiritual well-being. The question is, "Why not financial well-being?" It's an equally critical facet of our AF family which has undeniable effects on us all.

We have a Personal Financial Management Program which is a start but a superficial one at best. As a former base Comptroller, I found out, first hand, that the program suffers from lack of depth; lack of involvement by top managers; and a lack of training of counselors at the base level. The bulk of the financial counseling consisted of teaching our young airmen how to balance a check book. That is all well and good and certainly something we need.

However, we seem to be overlooking other segments of our AF society. Our mid-career NCOs and officers also need financial management advice. Too many times, I've seen NCOs and officers at the 10-14 year point with no idea of what they can do to help themselves financially. These are the people we're ignoring. I've seen officers and NCOs retire without adequate financial planning for their retirement. These are the people we're ignoring. They have limited knowledge of their life insurance needs, investment opportunities to maximize returns on their savings, retirement and estate planning. What they do get are disjointed briefings from personnel, legal and comptroller people. What they need are integrated financial plans of action. Sure, they could get that advice on the outside. But it could cost hundreds if not thousands of dollars.

As we lose more and more good people to "better paying" jobs outside, I cannot help but feel that part of the reason is not that we don't pay them enough; but that they don't know how to keep and use what they do get and thus perceive they can do better on the outside.

Our obligation is to take care of our people physically, mentally, spiritually and financially. Let's not drop them off at the station at the end of their AF careers with a simple "Good-bye". Instead, let's provide them with good financial tools to help them achieve financial wellness. Then and only then can we say, "THE AIR FORCE TAKES CARE OF THEIR OWN!"
Garner C. Mihata, Lt Col, USAF
Redlands CA

Satisfied Student

Dear Editor:

I just read the January 1985 issue of *The Air Force Comptroller*. I've been reading the magazine for quite a while, but this time it really "clicked" for me. That's because I just returned from PMCS. Do you realize that not only have I personally met both people represented on the cover (Honorable Richard Carver and Lt General Spangrud), I have also met several of the people who wrote articles for the magazine. The articles meant more to me since I could personalize the authors.

PMCS was a valuable professional and a rewarding personal experience and the credit goes to Col "Chuck" Martin and his superior faculty. Without a doubt, it is one of the highlights of my career in federal service. Since I have returned to the 6585th Test Group, I have heard people wonder aloud "what happened to her?" I believe their amazement is based on the fact that I am more confident and more assured in what I do, mainly because I have a better "big picture" knowledge of my field. PMCS did that.

I hope that Class 85-B and subsequent classes appreciate the opportunity as much as I do. Of course, they are working under a small handicap—they don't have a Bubba to inspire them. However, I believe that where there is a need someone always rises to meet it and if 85-B doesn't have a Bubba, a Billy Bob or a Jimmy Don will surface.

Thanks again to Col Martin and to the faculty (Lt Col Payne and Captain Cortez particularly) for a most rewarding and unforgettable experience.

Galena D. Oliver
6585th Test Gp (AFSC)
Holloman AFB NM

Ask and You Shall Receive

Dear Ms Claysmith:

The Air Force Comptroller is an excellent source of professional information and crossfeed. I like the new format and the organization charts in the October issue provide valuable information on Comptroller people. The Assistant Comptrollers should also be included. Knowledge of where potential future comptrollers are assigned is important community information....

Richard E. Dyer, Colonel, USAF
Deputy Chief of Staff, Comptroller

Reply: *This issue we have done as you suggested. We had similar comments from others as well.*—Editor

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Risk, Uncertainty, and Intuition: The Decision-Making Milieu

by Lt Col Michael E. Thorn

Organizations of any size or sort require management. In turn, management is composed of many tasks, but the key factor common to all management activity is that of decision making. This is not an isolated function limited to the upper reaches of the organizational hierarchy, but an integral part of each manager's and supervisor's responsibilities throughout an organization. The problem is how to recognize and differentiate between the types of decisions to be made, provide some systematic method so as to maximize the outcome of each, and then justify the rationale used to reach that decision.

The Decision Making Environment

Regardless of their individual significance, decisions may be placed in one of two basic categories. *Programmed decisions* are generally routine and repetitive in nature. Their frequency, scope, predictability, and relatively clear alternatives and outcomes permit the development of standardized procedures to handle such decisions so that neither an ad hoc activity nor a special treatment is required each time such a situation and corresponding need for action arises. The typical organization attempts to reduce all situations and variables to the level of programmed decisions so it can handle them through such mediums as regulations, decision tables, and standard operating procedures, all of which reflect a relatively automatic response to a given problem. Another advantage of programmed decisions is that they can generally be made at the lower echelons of the organization and require comparatively little supervision, leaving the upper levels of management free to handle problems of greater magnitude and import.

Conversely, *non-programmed decisions* tend to be unstructured, complex, unique, and/or involve the long-term commitment of major resources. This is the area most commonly identified with classical decision-making theory. These are also the decisions that create considerable anxiety within organizations and individuals due to the risk and uncertainty associated with them. As a result, non-programmed decisions are normally preceded by extensive analyses to reduce the level of risk or uncertainty and to limit the number of feasible alternatives and outcomes.

The two basic types of decisions, programmed and non-programmed, are clearly related to the degree of risk and uncertainty associated with each, but what do these terms really mean? To answer this question and to facilitate further discussion, it is necessary to explain both in terms of the decision-making environment.

★ **Certainty.** This is a situation where all variables, alternatives, and outcomes are known in advance of a decision. Comparable to a programmed decision, there is little doubt as to the appropriate action to be taken—depending on the situation, costs will be minimized or benefits will be maximized. There is really very little decision making required—just the choice and application of the appropriate decision rule.

★ **Risk.** The actual values of key factors are unknown, but probabilities of their magnitude or occurrence can be established. This is actually a special case of the overall situation brought about by uncertainty.

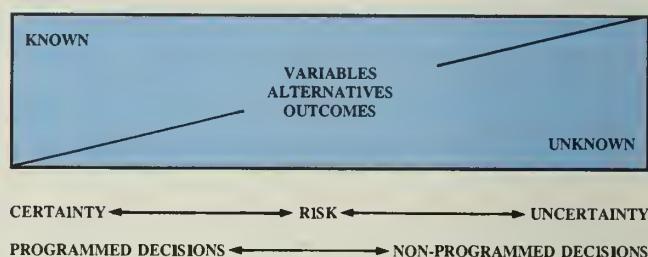
★ **Uncertainty.** From the perspective of the decision maker, this is the worst of all possible cases. Very few, if any, values of the key factors or their frequency of occurrence can be specified in advance.

As described by G.H. Fisher of the Rand Corporation, risk and uncertainty are closely related. The former can be viewed as being

“statistical uncertainty” since the probabilities of events are, by definition, never certain to occur. On the other hand, uncertainty can be the result of “state of the world” or “requirements uncertainty,” a situation where the scope and/or probability of an event occurring is unknown. The relative importance of this distinction is heavily dependent upon the context and magnitude of the problem at hand, but requirements uncertainty is normally the more common and significant factor in managerial problems.

As shown in **Exhibit I**, the decision-making environment can thus be viewed as a continuum. The problem is how to act (i.e., make decisions) at any point along this continuum.

Exhibit I—Decision Making Environment

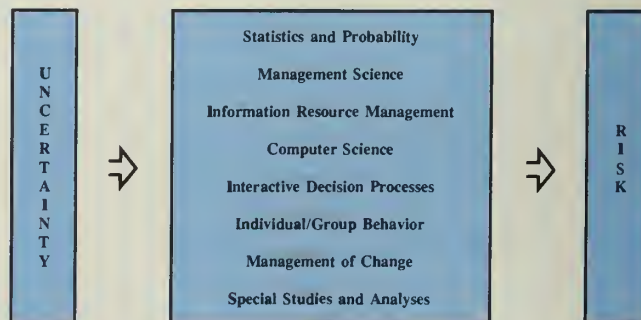


Note that there is another situation in which a decision maker may operate: complete ignorance. Such an environment, however, does not yield decisions, but guesses. Accordingly, it has been excluded from discussion in this text.

Narrowing the Gap

Much as nature abhors a vacuum, organizations and individuals will go to almost any length to shed light on the darkness known as uncertainty, illuminating the decision-making path to an acceptable level of risk. In fact, the disciplines of mathematics, operations research, management science, and psychology have become allies in the development of very robust statistical tools by which to assign reliable probabilities to events. In addition, the rapid development of computers and their application to management problems have substantially increased the quantity and quality of data available to an analyst and decision maker. To illustrate this point, a summary of the primary means of reducing uncertainty is shown in **Exhibit II**.

Exhibit II—Decision Support Techniques



Note: Adapted from “Exploiting Knowledge and Technology for Better Management” by H.J. Schutt, *Program Manager*, January-February 1983.

However, as powerful and extensive as these tools may be, they are still nothing more than decision support techniques—they do

not make the actual decision for the manager. There are at least three very good reasons for this limitation.

★ The cost of obtaining "perfect" information upon which to base a decision may be prohibitive in terms of time and funds and still leave the decision maker with less uncertainty, but an unsettling degree of risk nonetheless.

★ The very nature of risk and uncertainty implies that not everything is, or can be, known about the factors impinging upon a complex problem, requiring the addition of human intuition and judgment in the decision-making process.

★ The problem may be stated in such a way as to subconsciously influence the decision maker to make a choice regardless of the data confronting him. For example, if stated in terms of something *lost*, it has been shown that the average person will be very conservative in his decision. Conversely, if the problem is stated in terms of something *saved*, a more liberal, or risk taking, choice will often be made.

Still, as a result of the variety and depth of decision support techniques available to him, the manager frequently has a reasonably solid foundation on which to make decisions. Fortunately, the majority of decisions tend toward the routine, predictable side of the spectrum. However, it is a sad, but nonetheless true, fact of life that many other decisions, often of a long term or momentous nature, are fraught with uncertainty. Accordingly, problems concerned with this end of the decision-making continuum must be considered in greater detail.

Sources of Uncertainty

The first question to be answered is what actually causes uncertainty. The obvious cause, an unknown environment (or requirements uncertainty), has already been noted, but there are at least three other common sources of uncertainty that may confront a decision maker.

★ **Assumptions.** An analyst or decision maker is frequently forced to make simplifying assumptions to bring a problem down to manageable proportions or to compensate for a lack of suitable data. This is a critical step because the rest of the analysis (and subsequent decision process), no matter how rigorous, may be totally misleading in its outcome as a result of faulty, initial assumptions.

★ **Assignment of Probabilities.** One means of reducing the potentially adverse impact of initial assumptions is to assign probabilities to their occurrence. This may be a satisfactory procedure if all of the assigned probabilities are accurate. Due to the laws of probability, however, a significant error in the probability of even one event can have a substantial impact on the arithmetic manipulation of a series of probabilities. To illustrate, consider the case of an assumed $P(A) = 0.30$, $P(B) = 0.20$, and $P(C) = 0.40$. If each event is independent, the probability that A or B or C will occur is as follows:

$$P(A \text{ or } B \text{ or } C) = P(A) + P(B) + P(C) = 0.30 + 0.20 + 0.40 = 0.90.$$

The probability that all three events will occur is:

$$P(A \text{ and } B \text{ and } C) = P(A) \times P(B) \times P(C) = 0.30 \times 0.20 \times 0.40 = 0.024.$$

However, if the true probabilities are only slightly different, as in $P(A) = 0.30$, $P(B) = 0.20$, and $P(C) = 0.30$, then the results become:

$$P(A \text{ or } B \text{ or } C) = P(A) + P(B) + P(C) = 0.30 + 0.20 + 0.30 = 0.80, \text{ and } P(A \text{ and } B \text{ and } C) = P(A) \times P(B) \times P(C) = 0.30 \times 0.20 \times 0.30 = 0.018.$$

Clearly, the assignment of a wrong probability to an event can lead to major errors in an analysis, especially if it is matched against large numbers (events). Again, to illustrate, using the same probabilities and results of above and a combined event of 100,000, the end values become:

$$P(A \text{ or } B \text{ or } C) \times (A \text{ or } B \text{ or } C) = 0.90 \times 100,000 = 90,000 \text{ but } P(A \text{ or } B \text{ or } C) \times (A \text{ or } B \text{ or } C) = 0.80 \times 100,000 = 80,000.$$

In the instance of events A and B and C occurring, the answer changes as follows:

$$P(A \text{ and } B \text{ and } C) \times (A \text{ and } B \text{ and } C) = 0.024 \times 100,000 =$$

$$2400, \text{ and } P(A \text{ and } B \text{ and } C) \times (A \text{ and } B \text{ and } C) = 0.018 \times 100,000 = 1800.$$

A fair question to raise at this point is what could give rise to the assignment of a wrong probability. When dealing with unique, complex problems, the most common reason is a limited population from which to draw representative samples and/or a limited or faulty sampling technique. When an analyst or decision maker is forced to rely on a small sample, or none at all, such statistical tools as confidence or prediction intervals break down, and the assignment of probabilities becomes a matter of art over science.

In sum, the assignment of probabilities to assumptions, other variables, and outcomes is not a panacea to the problem of uncertainty as it can worsen an already bad situation.

★ **Competitive Responses.** When faced with a competitive situation such as that which occurs in business strategies, deterrence, and armed conflict, the impact of incorrectly identifying an opponent's probable response to an action can be disastrous. Related to forecasting error, uncertainty over outcomes in these types of situations has the greatest potential impact of all.

The list of sources of uncertainty could be extended almost indefinitely, but the point should be clear: the opportunity to stray from the narrow line of accuracy and certainty exists throughout an analysis and subsequent decision-making process. Now the question becomes one of how to cope with the capricious winds of uncertainty.

Coping with Uncertainty

In addition to the practice of assigning probabilities to assumptions and other variables to reduce uncertainty to a reasonable degree of risk, there are several other means by which to cope with the problem. Undoubtedly, the easiest approach is to simply do nothing until the future becomes a bit less cloudy. However, if the decision maker does not have the luxury of this option and must take some action *now*, any of the following methods, used singularly or together, may be appropriate.

★ **Simulation.** This is simply the testing of a complete model or hypothesis under a variety of conditions to determine a series of outcomes. In turn, these outcomes can be statistically analyzed to determine a reasonably accurate probability of occurrence. The advent of the computer has greatly enhanced the ability of an analyst to repeatedly test even the most complex of models and hypotheses.

★ **Sensitivity Analysis.** A subset of simulation, sensitivity analysis investigates the impact of replacing assumptions with a series of specific values to determine which variable has the greatest effect on the outcome. A secondary benefit is that this procedure determines the range of assigned values for which the outcome is most affected.

Although the techniques of simulation and sensitivity analysis are useful, they are also limited in that neither provide a completely reliable basis for the assignment of probabilities to key variables, and there is no guarantee that all relevant alternatives will be explored.

★ **A Fortiori Analysis.** This approach relies on a comparative analysis to resolve all major uncertainties in favor of the alternatives to an intuitively preferred decision. If the latter can withstand the challenges of all other alternatives, there is normally a good basis for the selection of the originally preferred solution or decision.

★ **Delphi Method.** Essentially a means of gaining agreement from a panel of experts, the Delphi Method is the least quantitative approach, using an iterative series of questions and feedback to develop an approximation of key values and decision parameters. This method is particularly useful when the variable, parameter, or outcome of concern is almost totally subjective in nature. Unfortunately, it can also be very time consuming.

★ **Decision Trees.** This method is basically a systematic, exhaustive listing of sequential outcomes resulting from a series of events and/or prior outcomes. Based on an understanding of the relationships underlying a problem, it represents a logical track of all possible outcomes arising from an initial event. If probabilities for each event/outcome and payoffs for each final outcome are added, a return to quantitative analysis is quickly achieved and a deterministic "solution" can be determined. →

★ **Game Theory.** Recognizing the possibility of decision making in the arena of competition, game theory explicitly considers both the gains and losses to be had by both parties for a particular decision. The core of this technique is the determination of the mutual gains and losses, leading one back to the decision-making spectrum discussed above.

This list of methods by which an analyst or decision maker can cope with uncertainty is by no means inclusive. However, it does illustrate the previously made statement that organizations and individuals will use every available means to reduce the discomfort of uncertainty to a relatively bearable level of risk.

Decision Making Under Uncertainty

Regardless of their best efforts to avoid it, an analyst or decision maker may still face the intractable horrors of uncertainty. As unnerving as the prospect may be, there are still several procedures that can be used to reach a decision in a "logical" manner. Note that each of the following procedures may reflect a conscious choice or an innate, subconscious mode of behavior, and that situational pressures may dictate the use of one over another.

To establish a basis for discussion, the payoff matrix shown in Exhibit III will be used, where:

S_i = Available Strategies (or Alternatives), and
 N_j = Possible States of Nature (or Outcomes).

In addition, the values comprising the body of the matrix are assumed to be benefits of some undetermined measure (e.g., units of production, test scores, profits, etc). Thus, for example, the payoff for Strategy 2 under State of Nature 4 would be 800.

Exhibit III—Payoff Matrix

		STATES OF NATURE			
		N1	N2	N3	N4
S T R A T E G I E S	S1	700	500	600	900
	S2	900	700	500	800
	S3	400	700	1000	600
	S4	600	800	700	500
	S5	800	700	700	600
	S6	400	500	500	500

But how does the decision maker obtain the main body of the matrix—the payoffs? Ideally, they would be known or given, but it is seldom an ideal world. In such a situation, the subjective, or intuitive, aspect of decision making comes into play. To play it safe (i.e., share the responsibility), the decision maker could use the Delphi Method to obtain a series of payoffs. However, even if the appropriate experts can be found, the process can be quite time consuming. An alternate, faster way is for the decision maker to apply personal judgment and preference to "compute" his own payoffs. This can be done as follows:

1. For a given state of nature, list the available strategies.
2. List a common set of factors impinging on each strategy.
3. Rate the relative importance of each factor on a scale of 1 to 10 (10 being the highest).
4. Rate on a scale of 1 to 10 the amount each factor supports choosing each strategy.
5. Multiply the ratings assigned in steps 3 and 4, and sum to obtain a payoff.

The following example illustrates this procedure:

	1	2	3	4	5	
S1	F1	6	×	7	=	42
	F2	4	×	6	=	24
	F3	8	×	4	=	32
						98
S2	F1	7	×	6	=	42
	F2	9	×	8	=	72
	F3	2	×	3	=	6
						120
S3	F1	8	×	4	=	32
	F2	6	×	5	=	30
	F3	5	×	9	=	45
						107

Regardless of the means used to obtain payoff values, the prudent decision maker would first inspect the payoff matrix to determine if any strategy is consistently equal to or lower than all of the others. A rapid inspection of the data in Exhibit III shows that Strategy 6 meets this criterion, so it may be removed from further consideration. This leaves a five by four matrix with which to work. So far, so good—now it is time to make a decision.

★ **Expected Value.** The decision maker may be fortunate enough to find some hardy person on his staff who is willing to forecast the probability of occurrence for each state of nature as follows:

$P(N1) = 0.20$ $P(N3) = 0.40$
 $P(N2) = 0.10$ $P(N4) = 0.30$

Given such data, and assuming it is reasonably accurate, the decision maker can compute an "expected value" for each strategy by multiplying the probability for each state of nature against the payoffs for each strategy. In the case at hand, this would result in the following:

EV (S1) = (0.20) (700) + (0.10) (500) + (0.40) (600) + (0.30) (900) = 700
EV (S2) = (0.20) (900) + (0.10) (700) + (0.40) (500) + (0.30) (800) = 690
EV (S3) = (0.20) (400) + (0.10) (700) + (0.40) (1000) + (0.30) (600) = 730
EV (S4) = (0.20) (600) + (0.10) (800) + (0.40) (700) + (0.30) (500) = 630
EV (S5) = (0.20) (800) + (0.10) (700) + (0.40) (700) + (0.30) (600) = 690

Since the expected value of S3 is the largest, the decision maker would choose this strategy to pursue.

★ **LaPlace (Rationality) Method.** If the probability of occurrence for each state of nature is simply unknown and cannot be estimated, the decision maker may rationalize that each one is equally likely to occur (sometimes called the "principle of insufficient reason"). This would result in a $P(N_j) = 0.25$ for each state of nature, and the method used for expected value can be repeated. (Note that this method is identical to the procedure of adding all values for a given strategy and dividing by four.)

EV (S1) = (0.25) (700) + (0.25) (500) + (0.25) (600) + (0.25) (900) = 675
EV (S2) = (0.25) (900) + (0.25) (700) + (0.25) (500) + (0.25) (800) = 725
EV (S3) = (0.25) (400) + (0.25) (700) + (0.25) (1000) + (0.25) (600) = 675
EV (S4) = (0.25) (600) + (0.25) (800) + (0.25) (700) + (0.25) (500) = 650
EV (S5) = (0.25) (800) + (0.25) (700) + (0.25) (700) + (0.25) (600) = 700

Using this method, Strategy 2 would be chosen as it yields the greatest expected value. However, note that the correctness of the choice of Strategy 3 or 2 in either method examined so far is heavily dependent upon the accuracy of the probabilities used in both cases.

While the foregoing methods offer at least a modicum of visible logic for the selection of a particular strategy, it is not uncommon for a decision maker to apply his own invisible judgment and intuition to a problem (often to the bewilderment of the analyst and subordinates). In this event, there are five primary methods to consider.

★ **Dominance Criterion.** Essentially the reverse of the first step in which a strategy was eliminated from further consideration, this method consists of examining the matrix for a strategy that offers the greatest payoff for each possible state of nature. If such a strategy can be found, it is considered dominant over all others and selected for implementation. For the example shown in Exhibit III, a dominant strategy does not exist, so the search for a suitable solution continues.

★ **Eternal Optimist Criterion.** This method is ideal for the riverboat gambler as the decision maker is concerned only with the maximum possible payoff. A quick scrutiny of the matrix shows that the greatest possible payoff, regardless of the states of nature, occurs in Strategy 3 with a value of 1000. This method is sometimes termed "maximax" since it selects the largest payoff of all strategies and states of nature.

★ **Wald (Most Pessimistic) Criterion.** Directly opposed to the eternal optimist is the ultra conservative manager. A fervent disciple of Murphy's Law, this decision maker seeks to make the best of the worst possible outcomes through a "maximin" approach to the problem. To do this, he selects from the matrix the worst possible payoff for each strategy, then selects the course of action that has the most desirable result. To illustrate, the worst outcomes for each strategy in Exhibit III are as follows:

S1 = 500 (N2) S3 = 400 (N1) S5 = 600 (N4)
S2 = 500 (N3) S4 = 500 (N4)

Given the above outcomes, the decision maker would select Strategy 5 since it is the "best of the worst" possible alternatives.

★ **Hurwicz Criterion.** It just may be possible that others (e.g., the boss) do not have the same faith in the decision maker's prescience as he does. In that case, the decision maker may want to fall back on the use of probabilities to support his decision rationale. Essentially a middle ground between the extremes of the eternal optimist (maximax) and the ultra conservative (maximin) approaches, this method has the decision maker consider "what is the probability that the best possible outcome will occur?" An assumed probability (termed the "coefficient of optimism" (COO)) is then assigned to the best outcome for each strategy. The remaining probability (i.e., 1 - P(COO)) is assigned to the worst possible result, totally ignoring all intermediate possibilities. With this information in hand, the decision maker can compute the expected value for each strategy.

To illustrate this method, allow the coefficient of optimism to be 0.70 and apply it against the data in Exhibit III.

	Strategy	Best	Worst	
	1	900 (N4)	500 (N2)	
	2	900 (N1)	500 (N3)	
	3	1000 (N3)	400 (N1)	
	4	800 (N2)	500 (N4)	
	5	800 (N1)	600 (N4)	
EV (S1)	=	(0.70) (900)	+ (0.30) (500)	= 780
EV (S2)	=	(0.70) (900)	+ (0.30) (500)	= 780
EV (S3)	=	(0.70) (1000)	+ (0.30) (400)	= 820
EV (S4)	=	(0.70) (800)	+ (0.30) (500)	= 710
EV (S5)	=	(0.70) (800)	+ (0.30) (600)	= 740

Given the expected values shown above, the decision maker would choose Strategy 3 since it has the greatest expected value. (At this point, recognizing that Strategy 3 has been selected in three of the five methodologies examined so far, the frustrated manager/decision maker may be heard to exclaim, "Fantastic! Give me consistency over accuracy any day.")

★ **Savage (Min-Max Regret) Criterion.** This approach is based on a common psychological quirk. When confronted with the outcome of a previous decision, most people apply 20/20 hindsight vision and view the outcome that could have been obtained had the actual state of nature been known in advance. Savage uses the term "regret" to describe the dissatisfaction associated with not having fared as well as possible had perfect foresight been available at the time of the decision. In effect, the decision maker reviews the past and regrets making the choice he did. The trick is to minimize the level of regret.

Application of this method is a three step operation. First, for each state of nature, subtract the payoff of each strategy from the maximum payoff for that state of nature. (That is, work in a vertical manner). For the example at hand, this step would result in the following matrix:

	N1	N2	N3	N4
S1	(900-700) 200	(800-500) 300	(1000-600) 400	(900-900) 0
S2	(900-900) 0	(800-700) 100	(1000-500) 500	(900-800) 100
S3	(900-400) 500	(800-700) 100	(1000-1000) 0	(900-600) 300
S4	(900-600) 300	(800-800) 0	(1000-700) 300	(900-500) 400
S5	(900-800) 100	(800-700) 100	(1000-700) 300	(900-600) 300

The second step is to determine the *maximum* regret that can be experienced for each strategy, which would be as shown below:

S1 = 400 (N3) S3 = 500 (N1) S5 = 300 (N3, N4)
S2 = 500 (N3) S4 = 400 (N4)

The final step is to select the *minimum* regret, which would be Strategy 5. (So much for the consistency of results.)

This method may not result in the maximum payoff possible, but at least the decision maker will be able to sleep at night knowing that he could have done far worse.

Comparison of Results

Clearly, the means by which a decision is reached will often determine the outcome of that decision. This fact can bring a strong manager to his knees if "n" analysts recommend "n" different solutions. To illustrate, the problem at hand had the following recommended solutions:

Methodology	Recommended Solution	Methodology	Recommended Solution
Expected Value	S3	Wald (Pessimism)	S5
LaPlace Rationality	S2	Hurwicz (COO)	S3
Dominance	None	Savage (Regret)	S5
Eternal Optimist	S3		

At first glance, it would appear that Strategy 3 should be selected since it is the recommended solution the greatest number of times. The cautious manager, however, may wish to hedge his bets by considering *all* possible outcomes for *each* methodology. To do this, a matrix of rank ordered solutions for all states of nature can be constructed, and an overall average computed for each strategy. This approach is shown in Exhibit IV. (Ties in rankings are reflected by decimal entries.) The results of this additional analysis are interesting in that they do not uphold the apparent selection of Strategy 3 as the best overall choice with Strategy 5 as a close second. In fact, while it appears safe to eliminate Strategy 4, there are now *three* contenders for first place!

Exhibit IV: Matrix of Rank Ordered Solutions

DECISION MAKING METHODOLOGY	STRATEGY				
	1	2	3	4	5
Expected Value	2	3.5	1	5	3.5
LaPlace Rationality	3.5	1	3.5	5	2
Eternal Optimist	2.5	2.5	1	4.5	4.5
Wald (Pessimism)	3.0	3.0	5	3.0	1
Hurwicz (COO)	2.5	2.5	1	5	4
Savage (Regret)	2.5	4.5	4.5	2.5	1
TOTAL	16.0	17.0	16.0	25.0	16.0
AVERAGE	2.67	2.83	2.67	4.17	2.67
FINAL RANK ORDER	1	4	1	5	1

This unexpected complication can be resolved through the recognition that this additional step is flawed—it does not consider the relative magnitudes of each ranking for each strategy. This shortcoming can be overcome by multiplying the outcome of each strategy by its ranking for each methodology to obtain a weighted average as shown in Exhibit V. This final step is also very interesting. As was initially suspected, Strategy 3 emerges as a clear favorite, but the position of Strategy 5 drops from second to fourth place.

Exhibit V: Weighted Average of Rank Ordered Solutions

DECISION MAKING METHODOLOGY	STRATEGY				
	1	2	3	4	5
Expected Value	(2)(700) 1400	(3.5)(690) 2415	(1)(730) 730	(5)(630) 3150	(3.5)(690) 2415
LaPlace Rationality	(3.5)(675) 2363	(1)(725) 725	(3.5)(675) 2363	(5)(650) 3250	(2)(700) 1400
Eternal Optimist	(2.5)(900) 2250	(2.5)(900) 2250	(1)(1000) 1000	(4.5)(800) 3600	(4.5)(800) 3600
Wald (Pessimism)	(3.0)(500) 1500	(3.0)(500) 1500	(5)(400) 2000	(3.0)(500) 1500	(1)(600) 600
Hurwicz (COO)	(2.5)(780) 1950	(2.5)(780) 1950	(1)(820) 820	(5)(710) 3550	(4)(740) 2960
Savage (Regret)	(2.5)(600) 1500	(4.5)(500) 2250	(4.5)(400) 1800	(2.5)(500) 1250	(1)(650) 650
TOTAL	10,963	11,090	8,713	16,300	11,625
AVERAGE	1827.2	1848.3	1452.2	2716.7	1937.5
FINAL RANK ORDER	2	3	1	5	4

Note: Previously computed values are used for all methodologies except for the Savage Criterion, where the original matrix value corresponding to each maximum regret is used.

At last, the (now exhausted) decision maker can finally rest easy, knowing that he has completely analyzed the problem and emerged with the best possible solution. Assuming, that is, the values comprising the original matrix, assigned probabilities, and underlying assumptions are correct!

A Backward Glance

As previously noted, the possibility that a decision made today will turn out badly tomorrow does not mean that the decision maker can ponder and deliberate until all facts are known and a level of certainty has been reached. The dynamic environment comprising today's organizations virtually guarantees periods of crisis and day-to-day pitfalls. To meet these "chances to excel," the manager seldom, if ever, has access to perfect information. He is far more likely to face situations that require action based only on assumptions, limited facts, and intuition, and then apply his own, innate preferred mode of decision-making behavior.

The basic fact remains that decisions must be made, and they must usually be made *now*.

By the same token, it is a rare problem situation that lends itself to the ready development of clearly defined alternatives, states of nature, and the construction of a payoff matrix. However, the attempt to identify these factors is often a meaningful exercise in itself, forcing an explicit consideration of resources, costs, benefits, and the relationships between each. Just as important, such an analysis often leads to a reconsideration and examination of the objective, producing further insight into the true nature of the problem.

Overall, the essential appeal of the techniques and methodologies presented is that they are descriptive of the organizational and individual processes used to reach decisions. Understanding these processes can, in turn, lead a manager to clearly define what he needs to reach and defend a decision, channeling his efforts to a constructive end rather than aimlessly collecting data and sinking into a muddle of despair. Data literally abounds in today's organizations—the problem is to organize it into information in sufficient time for it to be of value, and then be able to apply it in a consistent, rational manner.

Finally, there is little reason to anticipate that the degree of risk and uncertainty in today's environment will abate in the future. The manager either has to learn how to live and deal with it or develop an avid interest in the art of being a good follower. There will always be others willing to risk the uncertain role of leader and decision maker.

LTC Thorn is Director, Plans and Management, HQ Air Force Systems Command, Andrews AFB MD. He holds a bachelor's degree in economics and a master's degree in business administration (through AFIT) from Penn State University. Prior to his present assignment, he was a resource analyst for the Directorate of Cost & Management Analysis at HQ AFSC; and Chief, Investments/Appropriations Branch, Directorate of Budget, at Ramstein AB, Germany. He entered military service in 1976.



How to Manage the Unmanageable

Rated Best Article for the July 1985 Issue

Colonel Donald Scooler's article, *How to Manage the Unmanageable*, was chosen by the major command Comptrollers as the best eligible article published in the July 1985 issue. Col Scooler, the new Comptroller at Headquarters Military Airlift Command, Scott AFB IL, becomes the third of four finalists to compete for the **1985 Best Author Award**.

Second place was taken by Mr David W. Roberts' article, *The Reprogramming Process: An Opportunity*

to Enhance Program Management. Mr Roberts is a "new blood" analyst assigned to the Directorate of Budget, HQ USAF, Washington DC.

Third place went to Lt Colonel John M. Franco's article, *Comptroller Wartime Planning: Time for Teamwork*. Lt Col Franco is Director, Plans and Programs, Headquarters Military Airlift Command, Scott AFB IL.

Congratulations to all!



ACES HIGH



SMSgt Edward A. Ferrell
Directorate of Cost and Management Analysis
Headquarters Pacific Air Forces (PACAF)
Hickam AFB HI



SMSgt Edward A. Ferrell hit the ground running when he joined the Cost and Management Analysis career field in 1973. After graduating from C&MA Technical School as an Honor Graduate, he was assigned to the 57 TFW, Nellis AFB, Nevada. Ed's next stop was Yokota AB, Japan, where he worked closely with the 5th AF Commander and

staff while enhancing the 5th AF Command Management System, and performing key studies on F-4 operational ready rates and off base crime at Okinawa. His outstanding record of performance continued while assigned to the 51 TFW, Osan AB, Korea, and was highlighted by his selection as PACAF's Cost and Management Analysis NCO of the Year in 1979. He then moved on to the 320 BMW, Mather AFB, California, where he served as NCOIC of the Management and Budget Division.

Ed's wealth of experience and proven performance were key aspects used in selecting him for his current assignment at HQ PACAF, Hickam AFB, Hawaii. He was able to quickly grasp complex cost analysis theories and performed a cost study on enroute per diem that led to more accurate factors being used in command-wide cost estimates. Taking the extra step that he always does to make a good effort outstanding, he helped develop a computer

program to fully utilize the new factors; then culminated the entire project with a superb briefing to the PACAF DCS/Comptroller. When he returned from the Command NCO Academy, he was selected to lead an effort to completely revise the PACAF State of Command briefing used by CINCPACAF and his staff for decision making. The new briefing is so well designed, containing standard easy-to-read slides, that more information is now presented in less time. His efforts resulted in a more productive, effective management tool for PACAF's executive level managers.

Ed now manages the PACAF audit follow-up program for the Air Force Audit Agency, Office of Assistant Inspector General for Auditing—DOD, and General Accounting Office reports of audit. He was handpicked for the job, replacing a CMSgt selectee who departed PCS. As the audit manager, the PACAF Comptroller relies on him to handle many extremely sensitive audit issues involving not only the PACAF staff, but other services and agencies as well. Under Ed's leadership and management, this program has become an efficient and effective management tool. In 1984 he took charge of the Information Systems Division while the chief attended the Professional Military Comptrollers School for two months. His superb performance during that period prompted the DCS/Comptroller to select him to represent HQ PACAF/AC in the Senior NCO of the Quarter competition for HQ PACAF.

From the start he never stopped running—on the job or off (literally). He completed two marathons and numerous other races in the past year, and is actively pursuing a bachelor's degree in business administration. SMSgt Ferrell's professionalism, loyalty, leadership and intelligence place him ACES HIGH in the Comptroller family. ©

Sgt Raymond G. Finch
Commercial Services Branch
Electronic Systems Division
Hanscom AFB MA



Sgt Raymond G. Finch was born in New Brunswick, Canada, and after graduating from high school in Calais, Maine, he worked as an assistant manager of a local grocery store. He joined the Air Force in June 1980 and after completing basic training, he attended the Financial Management Specialist course at Sheppard Technical

Training Center.

Upon completion of technical training, Ray was assigned to the Electronic Systems Division (ESD). During his tour, Sgt Finch's dedication, professionalism, and superior duty performance have contributed significantly to the achievements of the directorate, in particular the Foreign Military Sales (FMS) accounting support activity. On 1 October 1983, Sergeant Finch, with less than nine months' FMS experience, was placed in a situation where he had to assume total responsibility for the FMS Section. He enthusiastically embraced the challenge, which was further complicated by implementation of new FMS-accounting procedures directed by the Air Force Accounting and Finance Center. His keen intellect, extraordinary diligence, and dedication to superior performance obviated any adverse impact of the procedural change and personnel shortages.

During this time he represented ESD/ACF at two AFSC-sponsored workshops on implementation of the new Air Force

Customer Order Control System. His presentations to top-level AFSC representatives were well received and contributed immeasurably to identification and resolution of system implementation problems. On a local level, he conducted training sessions for ESD budget analysts on new FMS accounting procedures.

Sgt Finch established an intensive internal training program that was extremely effective. The final result was an uninterrupted period of error-free service with all transactions processed in a highly accurate and timely manner. He worked closely with the International Programs Deputate and became a key member of the ESD team responsible for reconciliation of ESD accounting records with those of the Security Assistance Accounting Center. This task alone is a tremendous undertaking requiring expert knowledge of FMS-delivery-reporting procedures and extreme diligence to reconcile 36 ESD/FMS cases.

He was selected as the Comptroller Outstanding Airman of the Quarter in 1981 and Air Force Systems Command Outstanding Accounting and Finance Airman of the Year for 1984. Sgt Finch has also received many laudatory comments, oral and written, commending his outstanding support and service.

In July 1984, he was detailed to a work leader position within the Central Procurement Branch. He willingly and aggressively approached this responsibility and again demonstrated his ability to lead and effectively manage the workflow with the personnel assigned.

Sgt Finch is currently enrolled at Middlesex Community College studying for a degree in engineering during his off-duty hours. He is actively involved in the base community and sets an example for other airmen to follow. Sgt Finch is a dynamic, aggressive, highly skilled airman, and stands ACES HIGH in the Comptroller family. ©

Graduate Student Management Assistance Service

A
PMCS PAPER

by Major J. Robert Adams

Providing management consultant services to a wing is a tall order. There are many potential topics and a very small organization tasked to satisfy that need. The Cost and Management Analysis Branch of a Comptroller Division has been given that charter under AFR 178-4, but normally does not have the manpower (and in some cases the expertise) to fulfill that assignment.

While assigned as the Cost and Management Analysis officer at Malmstrom AFB, I implemented a program that used graduate students to conduct management assistance service studies. This article proposes an approach that utilizes graduate students to help fulfill the need for more management consultant services, and thereby expanding the capability of Cost and Management Analysis at base level.

This program is called the *management assistance service*. The basic idea is to provide in-depth or fast turnaround analysis of key issues for managers. The program is designed to be flexible. It allows the client to determine the format of the end product, as well as the completion schedule. The client also determines the confidentiality and release of the findings. The analyst should provide the client with procedures to implement recommendations and follow up if requested.

The management assistance service program has great potential. Its objective is to allow an organization to request professional consultants to analyze a problem and provide recommendations without fear of advertising that problem to the world. It provides an independent analysis without requiring the organization to dedicate its own resources to the problem.

If this program were fully implemented and the wing organizations actively participated, Cost and Management Analysis would be inundated with study topics. There is such a large potential of topics that Cost and Management Analysis, even using their full manpower resources, could only respond to the most urgent.

Normally, Cost and Management Analysis offices are staffed with a new junior officer, a fairly experienced civilian (GS-9 or GS-11), and three or four NCOs. Few NCOs have received the extensive training that would qualify them to be effective consultants. However, many have cross-trained from other Air Force specialties, which often provides very helpful background. For the most part, officers are young and inexperienced in the Air Force. Many do not have the professional training that qualifies them to act as consultants or to lead a consultant effort. As a result, training is a major task. This lack of training and the current grade structure make it very hard for Cost and Management Analysis to sell this program and actually produce quality studies.

In addition to the management assistance service program, Cost and Management Analysis is tasked to provide other products and services to a wing. They provide management information products that satisfy the commander's needs. They also provide economic analysis assistance and certification, cost analysis assistance, and program and progress analysis. These other duties often take much of the available time.

Besides the tasks in the Cost and Management Analysis charter, there are often many additional duties assigned. Since the Cost and Management Analysis charter is more flexible than most other areas, it is easy to over-task them with additional duties. The resulting impact is often felt in the management assistance service program.

This was the situation I found myself in as a new Cost & Management Analysis officer at Malmstrom AFB. I felt the management assistance service program had a great potential for the base, so I began to look for a way to expand my capability.

At the same time, I was a new graduate student and became aware of the many Air Force members, military and civilian, who were pursuing management degrees in the on-base graduate programs. These students were learning the latest management techniques in the academic environment. Many of the professors were also professional consultants who had vast practical experience in working with organizations of all sizes and types in helping them solve their problems. Some professors were even retired military officers which was especially helpful.

The graduate students were normally tasked to prepare major papers as part of their course work. The objective of these papers was to help the student apply the concepts taught in the course and help them prepare for a role in management. I noticed many of their papers dealt with Air Force subjects. They frequently dealt with aspects of the student's Air Force job.

I saw an opportunity to combine the graduate school program with my management assistance service program and felt both would be enhanced. By establishing a bridge between the schools and the Air Force, I could present the students' papers to the correct decision makers. Using the management assistance service program as the bridge, benefits could be derived by both my office and the decision maker.

I presented the idea to my wing commander during my first semiannual review and received an enthusiastic response. He agreed to the program and authorized me to contact the two universities offering management degrees on base. One university was contracted by the Air Force Institute of Technology (AFIT) to provide the Minuteman missile launch officers an opportunity to earn a master's degree at government expense. Even though the Air Force was paying for that program and the university expressed interest in the idea, they never did support the program or even give their students an opportunity to participate. The other university was very enthusiastic and supported the program fully.

Once the universities agreed to participate, I prepared a letter for the wing commander inviting base organizations to submit potential topics for graduate student papers. The letter advised that the topics wouldn't be forced on a student, so urgent problems would not be accepted. The concept was to provide current problems the students could choose to use as topics for their course papers. I received the inputs from base organizations and insured there was enough information for the prospective student to get a feel for the problem. I then forwarded the topics to both universities.

I reviewed course schedules for subjects that would be compatible with the program. Then I contacted the professor before the course started and reviewed the program with him. I was often invited to present the program to the students the first night of class. Some professors required all students to participate, while others made it optional. Some students used topics I provided, but many provided their own.

We found the length of the course sometimes was not long enough to study a topic as requested. In these cases the students limited their paper to some aspect of the overall subject, or the topic was

divided between several students.

The professors normally required the student to submit their paper in two copies. One copy was graded and returned to the student. The other copy was given to Cost and Management Analysis. I prepared a cover letter and coordination sheet and staffed the paper through the appropriate organizations. When it was ready, I presented it to the decision maker for his review. In many cases the papers were implemented as presented. Others were modified and some were rejected. In every case the papers were helpful and appreciated by the decision maker. Once the papers were presented to the decision maker, I wrote letters of appreciation for the commander to send through the chain of command to the students and also through the university to the professors.

Project Examples

One of the first studies completed was conducted by a second lieutenant in maintenance. It dealt with a problem thought unique to Malmstrom and whose solution had eluded the squadron commander for months. As a result, the commander requested this problem be included in the graduate student program. The lieutenant had been assigned to this section just prior to the start of the program. As a result, he was able to work on the solution of a problem submitted by his new boss and at the same time fulfill course requirements for his degree. The concepts taught in the course, along with the assistance of the professor, resulted in a new approach that solved this long standing problem. Of course, the Deputy Commander for Maintenance became aware of the lieutenant's study and his ability to get to the heart of tough problems. As a result, the formerly unknown lieutenant was given other important projects by the Deputy Commander for Maintenance. The positive exposure to the Deputy Commander for Maintenance and senior maintenance personnel was a definite career enhancement for the young second lieutenant.

Another example was a paper written by two students. The topic was identified by one student as a problem in his duty area. It dealt with the medical control center which is the hospital command post during a disaster. Even though the medical personnel were well trained, it seemed the medical control center's physical layout hampered their efforts. This problem was a perfect match for their man-machine factors course. Using the systems analysis approach and the material presented in this course, the students were able to design a new console and improve the layout of the medical control center. With their redesigned medical control center, the medical personnel were able to improve their disaster response capability. Not only was the medical control center at Malmstrom improved but the console design and medical control center layout could potentially improve every medical control center in the Air Force. Even though this paper was prepared by graduate students, it was selected as the *Best Special Study in SAC*. It was the last study to earn this award before the special study program transitioned to the current management assistance service program.

Conclusions and Benefits

There were multiple beneficiaries to this idea and process as it developed—the student, the base, the broader Air Force community and the university.

Students continually ask professors to bring reality into the classroom. Everything in academia seems to have an ivory tower or musty attic atmosphere, particularly in adult courses. Much has been written about the use of critical incidents, cases, experimental exercises and the like, in order to enrich adult education. This

program uses actual, current on-base problems for the student projects. Also, since students selected their own project topic, this had a direct effect on interest and commitment to a quality product. This, in turn, improves the learning and retention process so important to later practiced use of ideas, methods or techniques.

The recognition of the students as adults, responsible for their own learning, tended to create an environment conducive to better academic performance. Students were challenged and quickly rose to meet it. Considering the fact the final reports were later to be reviewed by multiple levels of command (often their own chain of command), a complete and honest effort was indicated. However, the rewards were present too. Second lieutenants were suddenly visible at the colonel level solely because of their participation in the program. Commanders not only knew the individuals themselves, but the quality of their work and the significance of their contributions to base issues. It was an important factor for promotion potential, awards and recognition.

There were several benefits to the Air Force at Malmstrom AFB. First, and most obvious, was the "free gold" discovered by having the class work on and offer recommendations for real base problems under the guidance of a university professor. While some, if not all, of the issues were under study by base officials, the extra eyes and ears were certainly welcomed and appreciated. This turned out to be particularly true when matched with the context of ever-increasing demand and decreasing resources evident at the base at the time.

Even when current problems are resolved, new ones in the future can now be studied by this new repository of knowledge on the base. Commanders and supervisors quickly develop an awareness of these skills in graduate students and are not slow in using them. Both the Air Force and students benefit. Even where issues remain unresolved, new ideas can be generated, new alternatives offered and new information found, presented, and evaluated.

It shall always be a benefit to any university to be seen as responsive to student or community needs, and to be viewed as making a significant contribution to the resolution of community problems. The use of actual problems increases the educational benefit of the degree program, resulting in better educated graduates.

The objective of this program was to marry Air Force needs, the Cost and Management Analysis management assistance service program, the professional education of the Air Force members, and the objectives of the university. As it turned out, everyone benefited. The Air Force received professionally prepared papers which presented many ideas that were implemented to the improvement of the Air Force. The students benefited through the enhanced education they received and the positive image they presented to the base community. Cost and Management Analysis benefited by being better able to provide management assistance services.

Maj Adams is Executive Officer, DCS Comptroller, Headquarters Strategic Air Command, Offutt AFB NE. He holds a master's degree in systems management from USC and a bachelor's degree in accounting from Brigham Young University. He attended PMCS Class 85-B. Prior to his present assignment, Maj Adams was budget officer at Osan AB, Korea, and Chief, Cost and Management Analysis, Malmstrom AFB MT. He is a member of the American Society of Military Comptrollers.



Pre-Identification

by George O. Grimstad

In the January 1985 issue of *The Air Force Comptroller* magazine there were several articles on management.

General Spangrud, the Air Force Comptroller, provided his perspectives concerning common characteristics shared by high level military and civilian managers—*integrity, commitment, genuine concern for people, perseverance, and courage*. He also listed some rules for good management—*manage your time, focus on results, set priorities, make personnel decisions slowly, assign responsibility clearly, don't change your mind, learn to write, get out and visit your people, counsel people formally, and don't take yourself too seriously*.

Colonel Richard Dyer, the HQ SAC Comptroller, wrote an article on establishing career goals. Traits he included for goal setting involved *flexibility, persistency, and involvement of others*.

Colonel Chuck Martin, the Commandant of the Professional Military Comptroller School, provided an article on characteristics of an effective Morale, Welfare, and Recreation Financial Operations Supervisor. The characteristics he expanded upon can easily apply to all positions, in all organizations—*competency, professionalism, involvement, effective communication, appreciation for manager responsibilities, and enthusiasm*.

This article will not list or expand on managerial traits, characteristics, or rules. They were adequately presented in the above mentioned articles.

The broad focus of this article is on an activity usually and somewhat derisively referred to as "playing politics" with management. Given the "street" definitions of both the activity and of those skilled in the art, little is written about it, although politics are the subject of frequent discussions in most organizations. The place of such talk depends on how one moves up the organizational ladder and speculations about pre-identification. Within the Air Force Comptroller community, and indeed within any government agency, there are words—sponsor, mentor, obsequious sycophant, upper-management clique and others not fit to print—bandied about in the halls to explain what is perceived as the political outcome of pre-identification for advancement over those who are not practitioners of organizational politics. Make no mistake, the employee who accepts and is somehow comforted by this explanation is misled. Employees, no matter how technically sound and hard working, who have not learned or refuse to take into account the politics of the organization—financial constraints, priority trade-offs, managerial perspectives and key personalities, to mention but a few factors that come together to form the organization's environment—have at best, relegated themselves to "the pack." The practice of politics is, in this sense, not only a noble art but a critical KSA (*Knowledge, Skill, Ability*) if one would be a fully effective and productive employee and thus viewed as upwardly mobile.

Management is not without fault either in that it too contributes to the confusion. For one thing, and all too frequently, even those who fully understand the criticality of organizational politics, are handicapping their organization, their subordinates and themselves

because they confuse pre-identification with the legitimate management function of employee development, appraisal and endorsement for advancement.

A year ago, I was at Kadena AB, Japan, performing a staff advisory visit. The chief of Civilian Pay had a saying—*What goes over the dog's back, comes back under his belly*. How does this relate to politics? Simply stated, managers are judged by their subordinates' work. Managers must select people who they believe will effectively work for them. If managers make good selections, then they will look good, and, if they make bad selections, then they will likewise be judged by those.

The good manager learns the strengths and weaknesses of subordinates and builds upon them. More specifically, the good manager develops subordinates—through training, by coaching, by giving them an opportunity to excel and be visible. Those that prove themselves are indeed identified, through the appraisal of performance and demonstrated potential, for advancement opportunities.

A critical function that managers have always been required to perform is the identification of employees worthy of advancement. Today, managers must consider and select from among employees geographically dispersed throughout the Air Force. The burden is heavy upon that manager who does know the relative strengths and weaknesses of subordinates, and fairly and realistically appraises their performance and potential. These are the elements that, in the final analysis, differentiate between the most qualified person "on paper" and the most qualified person for advancement.

Knowing that pre-identification exists, what should employees do? First, make sure you have integrity, commitment, a genuine concern for people, perseverance, and courage. Second, manage your time, focus on results, set priorities, make personnel decisions slowly, assign responsibilities clearly, don't change your mind, learn to write, get out and visit your people, formally counsel people, and don't take yourself too seriously. And third, don't become discouraged if you aren't selected for a job—keep trying. Then, you should become one of those pre-identified.

George Grimstad recently accepted a supervisory staff accountant position at HQ USAF/ACF, Ramstein AB, Germany. He holds a Bachelor's in Accounting from the University of Texas and Master's of Business Administration from the University of Denver. He is also a Certified Public Accountant. Prior to his current assignment, Mr Grimstad worked at HQ USAF (Accounting & Finance) and various Air Force Accounting and Finance Center positions.

Mr Grimstad is a member of the American Institute of CPAs, Colorado Society of CPAs, and American Society of Military Comptrollers.



1985 Comptroller Mini-Conference

30 July 1985 — 2 August 1985

by Lt Col Ronald P. Daigler (AF/ACX)

This year's mini-conference for major command (MAJCOM) Comptrollers was hosted by Headquarters Air Force Logistics Command at Wright-Patterson AFB Ohio, and focused on financial management issues associated with program/budget execution. Although the conference was *mini* in terms of the number of participants, there was a full agenda of important topics. Key issues addressed included:

- ★ First year obligation rates
- ★ Balances lapsing into the "M" account
- ★ Year-end spending
- ★ Obligation/outlay plans
- ★ Management information in support of budget execution.

In addition, the MAJCOMs presented estimated end-of-year (FY 85) obligation and outlay estimates for selected acquisition programs and for O&M accounts. Eight action items were identified for review and follow-up, in order to improve budget execution.

Other MAJCOM issues addressed in open forum included:

- ★ Flat rate per diem
- ★ Separation indebtedness
- ★ Streamlining internal review control procedures
- ★ Personal Financial Management Program
- ★ Travelers checks and credit cards
- ★ POM costing guidance
- ★ Comptroller personnel issues.

Six additional action items were identified in these areas for Air Staff action.

Mr John Boddie, Deputy Assistant Secretary of the Air Force (Accounting and Audit) provided conferees with a timely update briefing on Air Force banking initiatives, and Brigadier General Basil H. Pflumm, Deputy Auditor General, presented an overview on the Air Force Audit Agency's newly established MAJCOM audit committees. Status briefings on Comptroller wartime manpower requirements and consolidating Comptroller operations rounded out a full agenda.



Mr John Boddie, Deputy Assistant Secretary of the Air Force (Accounting & Audit) discusses Air Force banking initiatives.



Mr Jack K. Umphrey, Deputy Director of Budget, HQ USAF, gives a "thumbs up" while reacquainting himself with a B-24 at the AF Museum. Mr Umphrey was a B-24 aircraft commander and flew 30 combat missions from England during World War II.



Lt Gen Spangrud and his staff listen closely as one of many financial management issues associated with improving budget execution is reviewed and discussed.

The Need for an Office Training Program

by SSgt Mark Stewart

An active training program to cost and management analysis (C&MA) personnel is like fuel to an automobile—it is essential. Without it, neither will go far.

A vital factor in developing and maintaining the 437th MAW/ACM as the best C&MA office in the Military Airlift Command (MAC) during FY 84 was our office training program. Our system is designed to assist in the training and individual development of all assigned personnel—analytical and administrative. When used with current training aids, it helps ensure each individual is developing the skills needed to succeed in today's C&MA world. Much of our program was derived from the *C&MA Career Development Guide*. However, we have done more than simply follow this guide and maintain training records and individual career goals/plans. Our training procedures consist of a Newcomer's Individual Training Program, Orientation/Familiarization Plans, formal training course information, and office training sessions.

The purpose of the *Newcomer's Individual Training Program* is to welcome the member, explain the unit's mission, outline rules and regulations, and establish an individual training plan. The *Orientation/Familiarization Plan* is designed to give newly assigned personnel an overall view of the work ACM performs and familiarize them with the tasks unique to Charleston AFB. Together, these two aspects of our training program stimulate interest and aid in producing individuals capable of performing, or assisting in, any cost/management analysis function with minimum supervision or guidance.

Our training program binder also includes various formal training course information. We maintain and periodically review the *MAC C&MA Education and Training Guide* and the *Defense Management Education and Training Catalog*. Both of these publications provide a listing of training courses currently available and considered beneficial for C&MA primary and related specialties. These guides, along with careful coordination of HQ MAC/ACM training contacts, ensure we accomplish formal training which meets the needs of all personnel.

The aspects of our training program outlined thus far are very important; however, the focal point of our program (what makes the whole thing click) is our biweekly training sessions. Workload requirements occasionally preclude the accomplishment of our office training; therefore, these sessions are based upon

flexibility. But, realizing the invaluable importance of training, there is a concerted effort to meet the scheduled sessions and make each one meaningful and applicable for the entire office. Everyone participates in both the training and learning aspects of the sessions. Topics include specific ACM programs such as **OMB Circular A-123, A-76 Cost Comparisons**, and FY 85 ACM Workshop action/interest items; and general subjects like basic statistics, security, movement, and care of office computers. The subjects for our training sessions vary from higher headquarters and local interest items to refreshers or updates on programs and/or policies. Each of these has contributed to our effort to maintain continuity and develop C&MA generalists. After each training session, we complete a memo for record outlining the subject discussed and file it in the training binder.

Lastly, we have incorporated visits to base operating agencies in our program. This, too, has helped us become better analysts through personal contact and familiarization with various organizations and their contributions to our mission. Some units we have visited included Logistics Plans, Maintenance, Civil Engineering, and Air Transportation.

As a past HQ USAF Director of Cost and Management Analysis has stated, *Training literally is the backbone of our business—we need to ensure we're ready for tomorrow's jobs. Career development of our people must be a vital concern to all of us...to ensure the needs of the individual and our offices are met, a system for training must be used.* If you have a training program which parallels the August 1982 *C&MA Career Development Guide*, that's great. If not, then you're short-changing yourself, your office, and your commander. Incorporate an active training program, particularly office training sessions, into your office routine. The benefits you reap may surprise you. In other words, "Try it, you'll like it."

SSgt Stewart is the NCOIC of Cost and Management Analysis, 437th MAW, Charleston AFB SC. In FY 84 he was selected for MAC's *Best Performance—Cat I*. He is working on his final 3 credit hours toward an associate degree from the CCAF. Prior to his present assignment, he was NCOIC of Comptroller Education and Training at HQ Military Airlift Command, Scott AFB IL. He entered military service in 1976. He is a member of the ASMC.



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INTEGRATION MANAGEMENT
FUNDS—5D110
Col J.A. Wallace, Jr, Chief, 224-4096

JUSTIFICATION & PAY—5C132
Mr G.G. Gallagher, Chief, 227-0081

MISSION OPERATIONS—5D110
LTC B.J. Popp, Chief, 224-3801

SUPPORT OPERATIONS—5D110
Mr R.M. Garvey, Chief, 224-5943

REVOLVING FUNDS—5D110
LTC (S) B.E. Peters, Chief, 224-4096

Col J.G. Seaux, Dep Chief, 225-9737

OFFICES

AIRCRAFT SYSTEMS—5D110
Col (S) B.P. Prokuski, Chief, 224-5700

RESEARCH & DEVELOPMENT—5D110
Ms L.J. Copenhaver, Chief, 224-4641

MILITARY CONSTRUCTION—5C129
Mr R.E. Jamison, Chief, 227-1724

PROGRAM CONTROL &
INTEGRATION—5D110
(Vacant), Chief, 224-4994

OTHER SYSTEMS
PROCUREMENT—5D110
Col (S) E.C. Smith, Chief, 224-4600

Revision of the Air Force Budget Manual

A cover-to-cover revision of the Air Force Budget Policy Manual (AFM 172-1, Volume I) is scheduled for publication in early calendar year 1986. The revision will incorporate all changes processed to date, update other material, and consider any changes introduced by the recently revised DOD Budget Manual (DOD 7110-1-M, dated July 1985). In addition, a reorganization of the currently published guidance is underway. As always, we welcome recommended changes from MAJCOMs/SOAs. Since Volume I

contains policies that concern almost every functional discipline (transportation, supply, MWR, communications, . . .), it is imperative that recommended changes be fully staffed and represent a corporate command position. This step could dramatically reduce Air Staff processing time. Items received too late to be included in the revision will be considered in future updates. Candidate items should be forwarded, through MAJCOMs/SOAs, to HQ AFAFC/CWBP, Denver, Colorado, 80279-5000. ©

ASSISTANT COMPTROLLER FOR ACCOUNTING & FINANCE



B/G M. Worrick

***B/Gen Mark J. Worrick**
Assistant Comptroller for
Accounting & Finance
AV 926-7461

Mr John K. Scott
Deputy Assistant Comptroller
AV 926-7463

**Commander, AFAFC, Denver, CO.*



Col M. Hunt
Deputy Assistant
(Pentagon)
227-2288



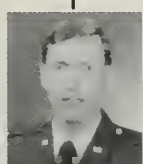
Mr J. Scott



Col L. Svoboda
Program
Development
926-2913

No
Photo
Available

Col J.Z. Howey
Staff Judge
Advocate
926-7514



Capt T. Worsdale
Public
Affairs
926-7741



Dr T.S. Dunn
Plans &
Systems
926-7181



Col T. Johnson
Resource
Management
926-7545



Col D. Beck
Data
Automation
926-7957



Col A. Graham
Comptroller
Support
926-4881



Mr J. Powell
Settlement &
Adjudication
926-4787



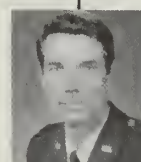
Col J.F. Dougherty
Military Pay
Operations
926-7112



Mr J.A. McQuality
Security
Assistance
Accounting
Center
926-4751



Col D.W. Peck
Retired Pay
Operations
926-7011



Col R.F. Tomasovic
Accounting
Operations
926-7748



LTC J.E. Chittick
Network
Operations
926-3591

Worldwide Accounting and Finance Conference. The 1985 Worldwide Accounting and Finance Conference is scheduled to be held at AFAFC from 28 October to 1 November 1985. This annual conference brings together major command directors of Accounting and Finance, command senior NCOs, and representatives from other staff agencies to discuss the issues, challenges, and on-going initiatives in the accounting and finance network.

Revised AFR 177-16, Administrative Control of Appropriations. The revised AFR 177-16, published 30 April 1985, has been distributed to the field. This revision implements DOD Directive 7200.1, dated 7 May 1985, and updates statutory references in the revised Title 31 of the United States Code. The revised regulation eliminates references to the old RS 3678 and 3679. It permits Comptrollers to require supervisors to obtain "I have read AFR 177-16" statements, and adds requirement for

holders of funds to sign the statements. It has a new section on the responsibilities of individuals for administrative control of funds at various levels in the Air Force. It also provides guidance on the statutory and regulatory limitations which are not shown on funding documents but appear in regulations governing the activities which use the funds. Most important, this revision establishes timeframes for resolving issues relating to violations, conducting investigations, and submitting reports to comply with the 1-year reporting requirement of DOD. In addition, it provides comprehensive guidance on the conduct of investigations and the statutory requirements for disciplinary action. A new section on Foreign Military Sales is also included. The main purpose of this revision is to reduce the potential for violations by alerting Air Force members and employees to the rules that apply to our funds and by clearly defining the responsibilities at various levels in the Air Force fund control process.



DIRECTORATE OF COST & MANAGEMENT ANALYSIS



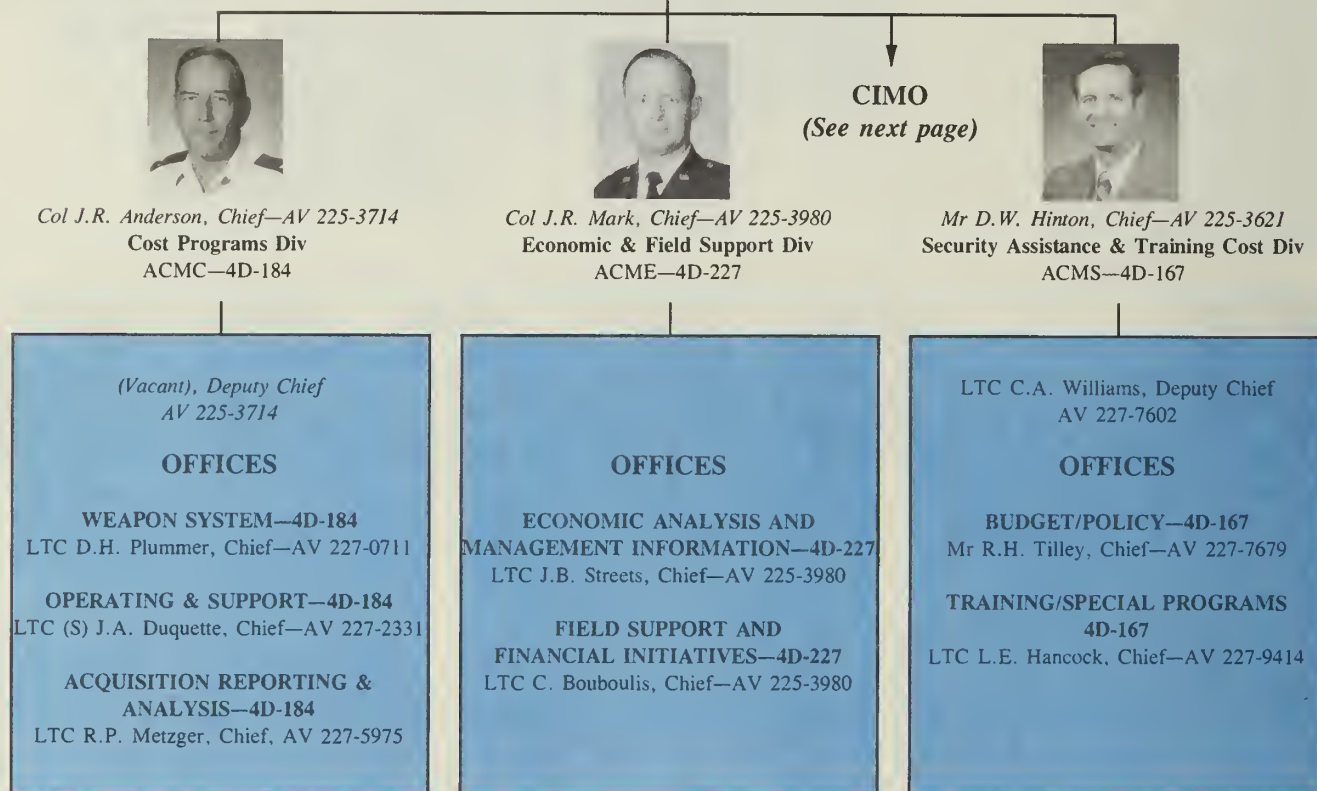
Col M.L. Haines

Col M.L. Haines
DIRECTOR — AV 227-5311

Mr LeRoy T. Baseman
ASSOCIATE DIRECTOR — AV 227-5312



Mr L.T. Baseman



by Col M.L. Haines

Significant Changes

We have made significant changes to our Policy and Procedures Division. On 1 July 1985, the division picked up responsibility for economic analysis with emphasis on providing macroeconomic information/forecasting to the Air Staff and Secretariat. In addition, we increased emphasis on functional development and training. To highlight these changes, the division has a new title and office symbol—*Economic and Field Support Division (HQ USAF/ACME)*, and has been reorganized into two branches: *Economic Analysis and Management Information*, and *Field Support and Financial Initiatives*. These changes are effective 1 October 1985. Concurrent with the revised responsibilities, the size of the staff has increased by four (to 14), and we're in the process of adding a new NCO position at AFAFC/CWM to assist in providing training support to the field. Personnel turnover in the division has also been

significant. We have 10 new faces including a new division chief (Col Jim Mark) and two new branch chiefs Lt Col Jim Streets and Lt Col Chuck Bouboulis).

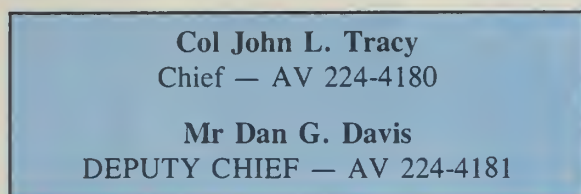
BRASS

BRASS is the new acronym for the *Cost and Management Analysis Base Level Automation* program. It stands for *Base Resource Analysis Support System*, and it's a part of the Comptroller Office of the Future. One of BRASS's basic objectives will be for base ACM shops to have electronic access to functional area data bases. This electronic access will allow us to develop standard Air Force systems to automate such tasks as the *Commander's Management System* and the *Economic Resource Impact Statement*. Points of contact are Maj Joe Buchwald at HQ USAF/ACME, and Capt Steve Passarello, Mr Bo Wheeler, and Ms Toody Reimers at AFAFC/CWM.

COMPTROLLER INFORMATION MANAGEMENT OFFICE



Col J.L. Tracy



Mr D.G. Davis



Ms C. Quinn



Mr R. Garza



LTC D. Samic



SSgt B. Dibkey



Mrs J. Richard



Mr R. Smith



Mrs B. Armistead

COAN System Management

Information Resource Management

Information Architecture

CIMO Status. The CIMO continues to spearhead Comptroller automation initiatives and is now fully staffed. Recent additions to the staff include Lt Col Dennis Samic, Ms Colleen Quinn, and Ms Jennie Richard. With the arrival of Lt Col Samic, Maj Joe Duquette has transferred back to the Cost Analysis Division. Joe was the primary architect of the CIMO, following the guidance that resulted from the AC-90 conference. The strong foundation built by his outstanding efforts will continue to contribute to more effective financial information management for the Air Force in the years ahead.

Comptroller Information Steering Committee (CISC). The CISC has been established as a senior management, interfunctional Board of Directors to review and validate our aggressive information management program. The primary members are Col M.L. Haines (AF/ACM), Mr John Nethery (AF/ACBM), and Dr Stan Dunn (HQ AFAFC/XS). Full time advisors to this committee are the chiefs of AF/ACX, AFAFC/CW, DSDO/AC, and AF/ACMI (CIMO) who serves as Secretariat. An introduction meeting was held in May and the first working session was held on 11 July 1985. The draft Information Chapter of the *Comptroller Action Plan* was reviewed and approved with some changes. The committee also approved an initial outline of the *Comptroller Information Management Annual Report (CIMAR)*, which will be published this month. The first edition of the *Comptroller Financial Resources Notebook* was provided to, and reviewed by, the CISC. Together, these documents state the status, objectives, specific milestones and funding requirements for our information program. This committee will meet only twice each year, the next session will be in January.

Comptroller Information Systems Management Working Group. The Comptroller Information Systems Management

Working Group was held at the Pentagon during the week of 3 June 1985. The working group was convened to address two major projects: review of the MAJCOM information analysis inputs and work-up of issues and action items to be included in the revision of the *Comptroller Long Range Objectives and Strategies Action Plan*. Representatives from MAJCOM and Air Staff Comptroller functions reviewed the inputs from the MAJCOM information analysis to develop a description of the "generic" Comptroller information architecture. Additional working sessions were scheduled at four selected MAJCOMs to further define the processes and information relationships. The second task before the group was to do the initial development of action items to be included in the upcoming revision to the Comptroller Action Plan. All existing action items were reviewed for their current status and relationship to the revised objectives and strategies. In addition, new issues were considered for inclusion in the revised Comptroller Action Plan. The results of the working group's activities were later approved by the Comptroller Information Steering Committee and the Master Planning Board.

CIMO WEST (HQ AFAFC/CWI). Our Small Computer Focal Point will continue to expand into other areas of Comptroller information management in support of CIMO initiatives. For example, Ms Penny Vincent attended meetings at Mather AFB CA to define the Comptroller's role in the Advanced Concepts Base program. The Comptroller will be a major player with a Comptroller Office of the Future (COOF) computer integrated into the Mather Local Area Network (LAN), as well as the microcomputers which will be used with various comptroller software programs. The AFAFC/CWI CIMO support team recently has been augmented by two PALACE ACQUIRE personnel—Ms Susan Bratvold and Mr Craig Bailey.

**Executive, Administrative
or Dual Function Officers**

		<i>Autovon</i>
AC	(Vacant)	225-2524
ACB	LTC (S) C.W. Martin	225-1875
ACF	Mrs M. Williams	227-2288
ACM	LTC T.V. Wittman	227-5313
AAC	None	
AFCC	Capt A. Elam	576-5989
AFLC	CMSgt J.B. Thurston	787-6968
AFSC	TSgt J. Hardaway	858-3909
ATC	(Vacant)	487-2161
AU	MSgt R.D. Candelaria	875-5633
ESC	Ms. P.L. Frischmuth	945-2866
MAC	Capt H.E. LeBoeuf, Jr	576-3337
PACAF	None	
SAC	Maj J.R. Adams	271-2220
SPACECMD	CMSgt J.M. Welty	692-3792
TAC	Capt S. Frederick	432-3112
USAFE	Maj J.C. Tucker	480-6437
AFAFC	Capt G. Harrison	926-7465



Hon V. Orr



Gen C.A. Gabriel



Mr R.E. Carver



Lt Gen T. Spangrud



Mr J.P. Popple

Directorate of Budget

Director	M/Gen Leo W. Spangrud
Dep Director	Mr Jack K. Underhill
Dep Director (Ops)	Col Gerald C. ...
Budget Mgmt	Mr John T. ...
Investmt Approp	Mr Frederick ...

MAJCOMs

Comptroller

Dep/Assoc/Asst Comptroller

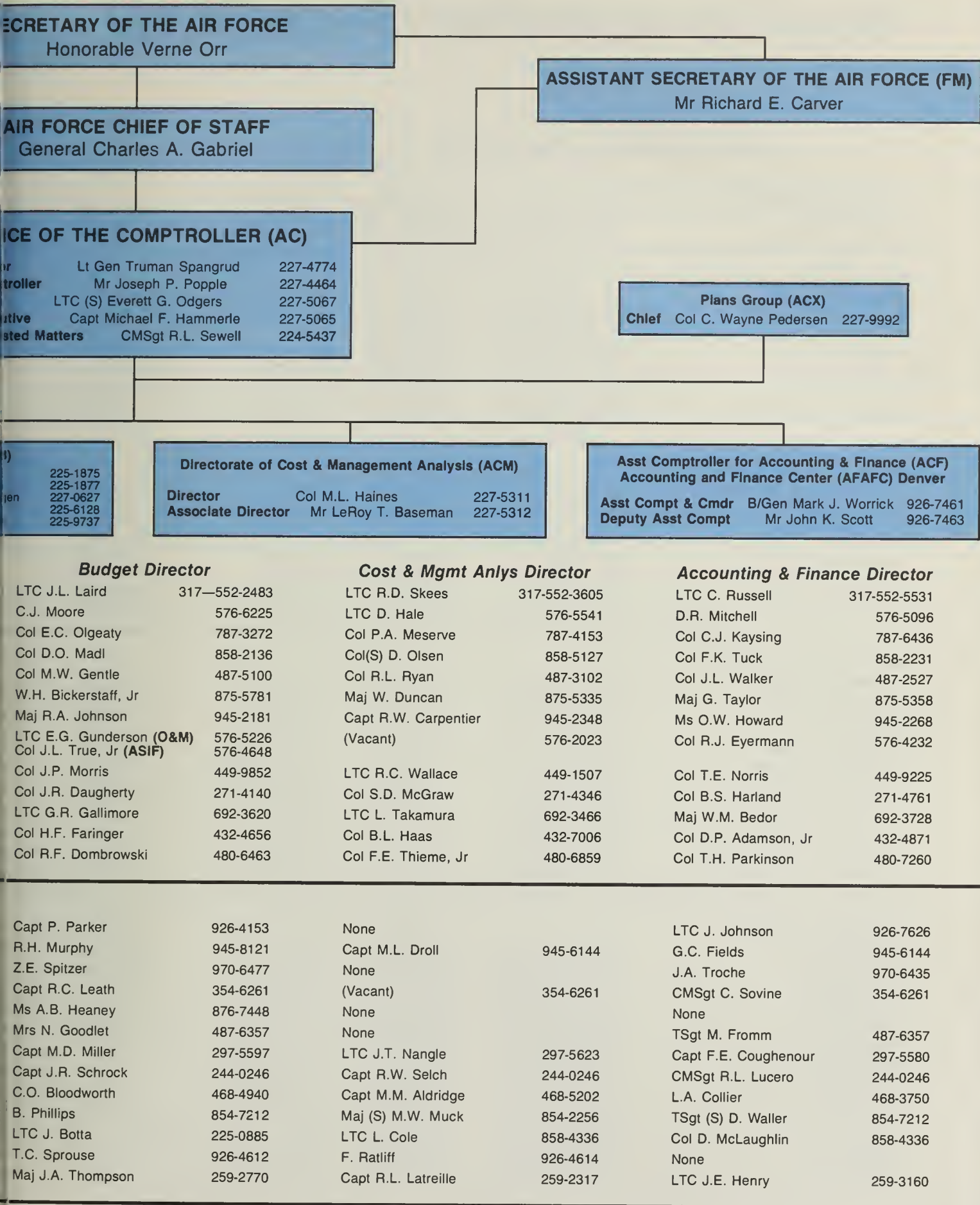
Plans Function Officer

AAC	Col C.D. Elliot	317—552-2135	LTC G.K. Clouse	317—552-2881	Capt J.M. Doan (ACX)	317—552-288
AFCC	Col J.R. Daugherty	576-5989	M. Hartley	576-5989	Capt A. Elam (ACE)	576-598
AFLC	B/Gen C.D. Metcalf	787-6781	R.W. Thornett	787-6782	Capt D.W. Johnson (ACX)	787-244
AFSC	B/Gen G.B. Stephenson	858-5326	Col P.A. Belmont/A.P. Babbitt	858-5325	LTC M.E. Thorn (ACX)	858-596
ATC	Col T.D. Scanlon	487-2161	Col W.E. Liss	487-2161	LTC P.E. Hughes (ACX)	487-687
AU	Col R.E. Watkins	875-7535	None		Capt C.D. Holley (ACX)	875-563
ESC	Col J. Youngson, Jr	945-2866	Maj R.A. Johnson	945-2181	Ms P.L. Frischmuth (ACX)	945-286
MAC	Col D. Scooler	576-3337	(Vacant)	576-3337	LTC J.M. Franco (ACX)	576-566
PACAF	Col J.P. Hadley, Jr (430-0111)	449-9850	Col G.A. Carlin	449-6931	Capt S.A. Gregory (ACX)	449-927
SAC	Col R.E. Dyer	271-4227	Col D.A. Frost	271-4227	LTC C.W. Marsh (ACX)	271-605
SPACECMD	Col G.R. Greenway	692-3791	None		Maj R.E. Graves (ACMX)	692-366
TAC	Col C.L. Martin, Jr	432-3112	Col M.L. Hinnebusch	432-3112	R.D. Wilmoth (ACX)	432-248
USAFE	Col G.E. Hahn	480-6437	Col D.J. Herrington	480-6437	LTC B. Sargent (ACX)	480-738

SOAs/DRUs

AFAFC	Col T.R. Johnson	926-7545	D.C. Jensen	926-7545	L.D. Havens (XSL)	926-754
AFCOMS	A.S. Kramer	945-8121	R.H. Murphy	945-8121	K.R. Tucke (ACBM)	945-681
AFESC	P.C. Christman	970-6421	Z.F. Spitzer	970-6477	J.A. Troche (AC)	970-643
AFIS	LTC T.E. Burnett	354-6261	None		Capt R.C. Leath (ACB)	354-626
AFISC	Ms A.B. Heaney	876-7448	None		Ms A.B. Heaney (AC)	876-744
AFMPC	Capt R.G. Messenger (AC)	487-6357	None		Capt R.G. Messenger	487-635
AFOSI	LTC B.M. Hacker	297-5579	None		LTC B.M. Hacker (AC)	297-557
AFOTEC	LTC L.G. Kuratko	244-0246	Capt R.W. Selch	244-0246	LTC L.G. Kuratko (AC)	244-024
AFRES	Col V.J. Mikus	468-5335	C.O. Bloodworth	468-4940	Mrs C.J. Harris (ACMI)	468-520
AFTAC	LTC (S) K.L. Carmer	854-2256	Maj R.A. Hamrick	854-7212	Maj D.M. Komar (ACP)	854-215
ANG	Col K.T. Harmon	225-5794	D.R. Bailey	227-5394	LTC P.E. Grant (ACE)	225-538
ARPC	H.J. Landry	926-5104	J. Cassa	926-5105	T.C. Sprouse (ACB)	926-461
USAFA	Col J.R. James	259-2772	LTC J.E. Henry	259-3160	Capt R.L. Latreille (ACM)	259-231

(Autovon phone numbers used)



Key Comptroller Personnel

	Base Comptroller		Budget	
	Autovon		Autovon	
ALASKAN AIR COMMAND				
Eielson AFB, AK	Maj M. Douglas	317—377-4233	1Lt E. Burns	317—377-5280
Elmendorf AFB, AK	Maj R.L. Rolsen	317—552-2375	Capt J.F. Gerber	317—552-2196
AIR FORCE COMMUNICATIONS COMMAND				
Griffiss AFB, NY (CCD)	LTC W.C. Curtis	587-4845	SSgt P. Austin	587-7661
Hickam AFB, HI (PACISD)	Maj M. Holmes	449-1734	MSgt R.M. Elliott	449-1734
Kapaun AS, GE (EISD)	LTC J. Valaika	489-6541	(Vacant)	489-6545
Langley AFB, VA (TISD)	Capt L.E. Trower	432-5925	SMSgt L. Dean	432-5925
Offutt AFB, NE (SISD)	Maj C.W. Davis, Jr	271-2134	Lt K. Burke	271-5921
Tinker AFB, OK (EID)	LTC W.H. Wright	884-9277	Ms D.L. Vela	884-9334
Peterson AFB, CO (SPCD)	Capt T.W. Gurksnis	692-3460	Ms V. Naber	692-3452
Scott AFB, IL (AISD)	LTC K.J. Palucci	576-2622	(Vacant)	576-3712
AIR FORCE LOGISTICS COMMAND				
Davis-Monthan AFB, AZ (MASDC)	P.T. Hayes	361-3808	C. Kelly	361-3450
Hill AFB, UT (OO-ALC)	Col C.J. Kholos	458-4666	R.D. McArthur	458-7181
Kelly AFB, TX (SA-ALC)	Col S. Frost, Jr	945-4408	K.O. Harzman	945-3011
McClellan AFB, CA (SM-ALC)	Col R.A. Murray	633-6341	M.J. Anderson	633-5011
Newark AFS, OH (AGMC)	J.W. Glenn	580-7222	W.G. Arnold	580-7267
Robins AFB, GA (WR-ALC)	Col G.H. Bowman	468-2045	L.A. Friedel	468-2395
Tinker AFB, OK (OC-ALC)	Col J.N. Worley	339-2001	L.A. St Cyr	339-5647
Wright-Patterson AFB, OH (2750 ABW)	Col E.W. Wakeham	787-2516	D.I. Moeller	787-7387
AIR FORCE SYSTEMS COMMAND				
Arnold AFS, TN (AEDC)	Col K.H. Stuecklen	340-5530	G. Welty	340-5606
Brooks AFB, TX (AMD)	Col R.A. Venezia	240-2802	J.G.W. Mannix	240-2403
Edwards AFB, CA (AFFTC)	Col M.K. Trostle	350-3710	J.L. Dodson	350-2920
Eglin AFB, FL (AD)	Col H.W. Larabee	872-3013	J.D. Sirmans	872-5398
Griffiss AFB, NY (RADC)	A.S. Sisti	587-3507	J.E. O'Halloran	587-3509
Hanscom AFB, MA (ESD)	Col D.G. Kanter	478-5161	LTC Guy G. Engler	478-5173
Kirtland AFB, NM (AFCMD)	LTC J.J. Cloos	244-9881	R.E. Sauve	244-7826
Los Angeles AFS, CA (SD)	Col T.J. Speed, III	833-0188	B.D. Berkshire	833-1316
Patrick AFB, FL (ESMC)	Col H.J. Pawlak	854-7218	C. Davis	854-4231
Vandenberg AFB, CA (WSMC)	Maj G. Clevenger	276-6741	C. Quigley	276-5961
Wright-Patterson AFB, OH (ASD)	Col R.A. Johnson	785-5917	Dr L.M. Lee	785-2770
Wright-Patterson AFB, OH (FTD)	LTC W.S. Rogers, Jr	787-5311	W.M. Krise, Jr	787-2347
AIR TRAINING COMMAND				
Chanute AFB, IL	LTC H.M. Rendon	862-2410	Capt M.D. Mason	862-3325
Columbus AFB, MS	LTC M.L. Life	742-7725	F. Dreher	742-7431
Goodfellow AFB, TX	Maj (S) S.J. Nugent	477-3772	Ms R. Peterson	477-3790
Keesler AFB, MS	Col A.W. Neal	868-3525	Capt R. Lowe	868-4640
Lackland AFB, TX	Col B.M. Harrison	473-2557	Capt A. Walker	473-4175
Laughlin AFB, TX	Maj B. Hardy	732-5204	Ms V. Anderson	732-5231
Lowry AFB, CO	Col B. Lester, Jr	926-2172	J.L. Glover	926-3993
Mather AFB, CA	LTC R.S. Hilber	828-4754	Capt J.F. Conroy	828-3579
Maxwell AFB, AL (AFROTC)	Ms E.L. Mattson	875-2791	Ms C. Whitt	875-2791
Randolph AFB, TX	LTC L. McVay	487-4219	K. Hayes	487-2738
Reese AFB, TX	Maj L. Cox	838-3518	D.A. McIntire	838-3448
Sheppard AFB, TX	Col R.H. Dorwaldt	736-2015	E. Seyer	736-2997
Vance AFB, OK	LTC A. Locke	962-7269	L. Shaw	926-7211
Williams AFB, AZ	LTC H.N. Hansen	474-2511	V. Cortez	474-5512
SARPMA—San Antonio, TX	F.L. Blake	471-2671	H. Salvatierra	471-2781

By Major Commands & Bases

Management Analysis

Accounting & Finance

	Autovon		Autovon
Capt R.J. Metcalf	317-377-2246	Capt V. Siratt	317-377-4140
Capt V.M. Carstens	317-552-2360	None	
A.D. Crescenzi	587-4316	None	
Capt R.L. Parks	449-5887	None	
Capt J. Heidmann	489-6541	None	
SSgt W.E. Holman	432-5925	None	
Capt J. Patterson	271-2129	None	
Capt S. Hardersen	884-9231	None	
MSgt G. Lynch	692-5661	None	
(Vacant)	576-3712	1Lt C. Basak-Barani	576-4441
C.C. London	361-4954	J. Mitchell	361-4931
B. Josten	458-4702	LTC Dennis M. Yoggerst	458-4833
R.A. Tatum	945-6137	Maj T.H. Cuevas	945-8471
Capt R.J. Rheume	633-6491	Maj R.C. Blauw	633-3219
H.P. Head	580-7238	Capt C.B. Fields	580-7710
E.C. Hilliard	468-5485	F.A. Williams	468-3816
E.E. Cochran, Jr	339-7360	LTC J.C. Stanley	339-2155
P.G. Stomberger	787-7083	Maj R.C. Talleur	787-3816
Capt H.K. Hidalgo	340-5604	CMSgt W.T. O'Donnell	340-5615
J.M. Marsden	240-3261	Capt P.R. Wies	240-3800
L.W. Ingram	350-4647	Capt P. Davidson	350-4416
O.L. Soler	872-2151	Maj R.L. Mowbray	872-4355
None		J. Camerata	587-3402
R. Siegel	478-2677	LTC J.W. Hasselquist	478-5868
None		Maj S.A. Redfield	244-5910
Col J.D. Fitzgerald	833-0088	Maj G.M. Kilgore	833-1610
LTC S. Hipsley	854-6288	Capt D.C. Kendrick	854-5801
(Vacant)	276-5961	B. Fisher	276-5701
D.S. Ritchey	785-6483	LTC D.A. Gibney	785-3818
J.M. Shawley	787-2348	D.M. Ison	787-2347
Ms M. Doran	862-2722	Capt R.E. Schramm	862-2017
C. Ruehling	742-7871	1Lt T. Kitt	742-7725
Ms B. Hubbart	477-3781	Capt B.W. Pearson	477-3752
Ms P. King	868-2875	Capt R.A. Bick	868-2593
D. Parks	473-4191	Capt G. Lindholm	473-2831
1Lt T. Doyle	732-5656	Capt W. Morales	732-5203
Capt E.L. Hanson	923-3089	Capt S. McLendon	926-2252
T.J. Melton	828-3129	Capt R.S. Matzke	732-2979
Lt A. Carter	875-5569	Ms B. Cantrell	875-2791
W.G. Cornett	487-5642	Maj D. Barber	487-5502
Capt S. Duns	838-3577	Capt A. Hendrix	838-3432
Capt V. Taguba	736-2866	Capt T.M. Freeney	736-2009
TSgt J. Schwendler	962-7189	CMSgt J.W. King	962-7427
J. Leibold	474-6712	1Lt C. Ogrin	474-6549
J.A. Bailey	471-6371	J.B. Lopez	471-2177

Key Comptroller Personnel... (Continued)

	Comptroller		Budget	
		Autovon		Autovon
AIR UNIVERSITY				
Maxwell AFB, AL (AU)	Col R.E. Watkins	875-7535	W.H. Bickerstaff, Jr	875-5781
Wright-Patterson AFB, OH (AFIT)	None		R.C. Smith	785-3045
MILITARY AIRLIFT COMMAND				
Altus AFB, OK	Maj D.K. Berger	866-6419	J.P. Overfield	866-6233
Andrews AFB, DC	Maj R.R. Zinke	858-5736	Capt T. Sloan	858-7266
Charleston AFB, SC	Maj A.R. Oglietti	583-3388	G. McCants	583-2656
Dover AFB, DE	Maj D.L. Rosell	455-6701	2Lt M. Punch	455-6735
Hurlburt Fld, FL	Maj K.J. Glover	872-6419	1Lt M.R. Yasher	872-6178
Kirtland AFB, NM	LTC D.L. Leistico	244-2761	Capt S.E. Rose	244-4695
Lajes AB, Azores	Maj S.B. Morris	4212	1Lt K.F. Morgan, II	4150
Little Rock AFB, AR	Maj O.C. Seever	731-6787	Capt C.F. Witter	731-8146
McChord AFB, WA	LTC G.W. Corwin	976-3851	E.D. Wright	976-3851
McGuire AFB, NJ	Col F. Kennedy	440-4087	A.J. Emmi	440-2515
Norton AFB, CA	LTC L.E. Moser	876-2501	M.J. Hamel	876-5853
Pope AFB, NC	LTC W.N. Burks	486-4220	2Lt J. Bonner	486-2581
Rhein-Main AB, GE	Maj W.R. Price	7182	1Lt M.S. Moon	7082
Scott AFB, IL	Col F.L. House	576-5218	Capt J.M. Hurst	576-4156
Travis AFB, CA	Col R.J. Rutledge	837-2251	Capt C.L. Cox	837-5401
PACIFIC AIR FORCES				
Clark AB, Philippines	Col J.D. Scott	882-1101—894-8226	Capt R.W. Stoll	882-1101—894-8143
Hickam AB, HI	LTC L.S. Garner	430-0111—449-1892	Lt A.D. Pfeffer	430-0111—449-6528
Kadena AB, Japan	LTC R.J. Marks	630-1110—634-1393	Capt W.D. Hughes	630-1110—634-1926
Kunsan AB, Korea	LTC J.G. Tattini	272-4401—4213	Capt P.C. Nelson	272-2345—4772
Misawa AB, Japan	Maj E.R. Smith, Jr	226-6039—3291	Capt J.D. Smith	226-6039—3296
Osan AB, Korea	LTC W.C. Roberts	284-4110—4230	Maj (S) C.J. Rizzo, Jr	284-4110—4234
Yokota AB, Japan	LTC J.C. Collins	248-1101—225-8104	Lt Province	248-1101—225-1914
STRATEGIC AIR COMMAND				
HQ 8AF	LTC R.C. Knowles	781-3564	Lt J.F. McKay	781-4933
HQ 15AF	LTC D.P. Cabrera	947-4801	T.M. Keating	947-4802
Andersen AFB, Guam	Maj R. Canny	315—366-8106	Capt A.M. Thomas	315—366-4225
Barksdale AFB, LA	Maj B.A. Welsh	781-3237	C. Colvin	781-4257
Beale AFB, CA	LTC L.B. Paulson	368-2242	I.I. Sceals	368-2612
Blytheville AFB, AR	Maj L.J. Kennedy	637-7235	B.S. DiMattia	637-7815
Carswell AFB, TX	Maj K.W. Stith	739-5413	M.P. Roat	739-7552
Castle AFB, CA	LTC N.F. Hiesey	347-2375	B.J. Myrick	347-2366
Dyess AFB, TX	Maj W.E. Duran	461-3150	R. Duckworth	461-4193
Ellsworth AFB, SD	Maj W. Ruehwein	747-2321	J.W. Flint	747-2045
Fairchild AFB, WA	Maj K.E. Lambert	352-2418	B.J. Hogancamp	352-5695
F.E. Warren AFB, WY	Maj R.M. Gruver	481-3541	W.E. Korthals	481-3981
Grand Forks AFB, ND	Maj G.C. Langan	362-6451	M.A. Pfremmer	362-6189
Griffiss AFB, NY	LTC C.W. Jaskolka	587-4125	R.J. Angelhow	587-3001
Grissom AFB, IN	LTC G. Hernandez	928-2936	Capt J.J. Gloria	928-2936
K.I. Sawyer AFB, MI	Maj P.C. Ross	472-2203	C.L. Morrison	472-2357
Loring AFB, ME	Maj P.S. Wildermuth	920-6175	R.F. Wyda	920-2490
Malmstrom AFB, MT	Maj A.C. Carroll	632-3579	B.J. White-Olson	632-2288
March AFB, CA	LTC J.V. Frazier	947-5230	W.L. Fitzhugh	947-4436
McConnell AFB, KS	Maj J.F. Hjelmstad	743-6377	L.E. Hanna	743-6751
Minot AFB, ND	LTC W.M. Wilder	344-3059	D.L. Gudmestad	344-3050
Offutt AFB, NE	Col L.L. Coldiron	271-6327	T.J. Collins	271-5474
Pease AFB, NH	LTC L.R. Seifert	852-3617	J.F. Cartier	852-2500
Plattsburgh AFB, NY	Maj J.A. Larmer	689-5292	C.L. Yandoh	689-7636
Vandenberg AFB, CA	LTC M.D. Hutt	276-9733	Capt T.C. Cook	276-9736
Whiteman AFB, MO	LTC J.B. Cramlet	975-3481	D.J. Sparks	975-3171
Wurtsmith AFB, MI	Maj E.D. Sanchez	623-6751	R.W. David	623-6473

Management Analysis**Autovon**

Maj W. Duncan 875-5535
None

J.R. Harris 866-7768
Capt M.A. Wassel 858-5357
1Lt R.L. Schneider 583-2658
Capt C.L. Hanson 455-6425
2Lt M.R. Gabrielson 872-7180
2Lt C.D. Chatman 246-0755
Capt D.T. Wells 6275
Capt D.W. Kendall 731-6407
2Lt S.G. Cope 976-5161
R.R. Moyer 440-3833
Capt K.L. Tew 876-6665
M. Minter 486-2391
Capt V.J. McBride 7906
2Lt C.A. Ahye 576-4234
Capt B.L. Taylor 837-2166

Capt C.D. Redd 882-1101—894-8257
Capt K.S. Bailey 430-0111—449-6690
Capt T.V. Gustilo 630-1110—634-1145
Lt R.E. Smith 272-2345—4772
Capt N.D. Carter 226-6039—3408
Capt M.J. Remeika 284-4110—4234
Capt D.M. Stankich 248-1101—225-7957

Maj P.R. Sicard 781-3721
Lt R.R. Murillo 947-4801
Capt A.B. Lyons 315—366-3286
Capt E.F. Hester 781-3598
Lt D.M. Kondas 368-2164
Capt K.D. Scott 637-7440
Lt L.K. Lyons 739-5573
Capt G.C. Wiggin 347-2425
Capt G.E. Scruggs 461-4161
Lt J.S. Riechman 747-2778
Lt R.E. Loyd 352-5695
Capt J.H. Tennant 481-2869
Lt J. Matos 362-6164
C.S. Paige 587-7170
Capt I.E. Peniza 928-2936
Capt P.L. Meyer 472-2193
G.J. Theriault 920-2269
Capt M. Robertson 632-3821
Lt W.E. Mack 947-4395
Capt J.M. Swift 743-5536
Lt K.P. Calavio 344-3077
Capt L.J. Muth 271-3879
Lt P. Robinette 852-3579
Capt M.W. Spader 689-5587
Capt I. Jackson-Mason 276-9964
Lt M.E. Bergstrom 975-3094
Lt R.S. Verma 623-6697

Accounting & Finance**Autovon**

LTC F.H. Frost, III 875-5358
J.A. Wells 785-3294

2Lt T.A. Bruce 866-7535
(Vacant) 297-4562
Capt L.E. Tibbs 583-3387
Capt V.J. Wood 455-6704
CMSgt H. Roithmeier 872-6224
Capt P.L. Cales 244-5745
Capt (S) G.D. Stokes 5174
1Lt V.D. Gerheim 731-6037
Capt C.R. Maddux 976-5969
Capt A.V. Levy 440-4036
Capt H.E. Swims 876-5428
Capt M.A. Blake 486-2202
Capt D.P. Barnett 6120
Capt D. Alonzo 576-5168
Capt R.A. Mesko 837-3907

Capt T.E. Rohl 882-1101—893-3358
Capt T.J. Holmes 439-0111—449-6093
Capt J. Gibson 630-1110—634-3609
Capt D.L. Jones 272-2345—5414
Capt C.M. Stanley 226-6039—3063
Capt R.E. Knox 284-4110—5620
Capt A.J. Lynch 248-1101—225-7772

None
None
Capt M.A. Testoni 315—366-6250
Lt D.R. Tusi 781-4674
Lt W.S. Gilley 368-2149
Capt B.G. McKinnon 637-7114
Capt L.F. Jones 739-7474
Capt C. Todaro, Jr 347-2448
Lt K.Q. Oglesby 461-3048
Capt K.E. Mitts 747-2363
Capt G.E. Leu 352-2155
Capt J. Christiansen 481-3811
Capt P.O. Fernandez 362-6130
Capt R.G. Andersen 587-3122
Capt W.J. Phifer 928-2415
Lt M. Anthony 472-2227
Capt M.R. Butler 920-6177
Capt F. DiMora 632-2414
Capt A.K.W. Young 947-5374
Lt F.M. Alleman 743-5935
Capt L.O. Tarbet 344-3048
Capt J.J. Woods 271-3030
Lt A.C. Thompson 852-3526
Lt L.F. Magee 689-5537
Capt J.T. Chan 276-4031
Capt L. Hill 975-3482
Lt T.D. Seboldt 623-6001

Key Comptroller Personnel... (Continued)

	Comptroller		Budget	
	Autovon		Autovon	
SPACE COMMAND				
Clear AFS, AK	None		TSgt R.E. Altman	317—485-6309
Peterson AFB, CO	LTC T.A. Gagnon	692-4845	J.B. Himberger	692-4849
Sondrestrom AB, GL	Capt O. Parks	632-6000—290	Capt O. Parks	632-6000—290
Thule AB, GL	Capt A.G. Elam, Jr	834-1211—2586	Capt A.G. Elam, Jr	834-1211—2586
Woomera AS, AS	Maj L.W. Marang	730-1350—Drop 1	Maj L.W. Marang	730-1350—Drop 1
TACTICAL AIR COMMAND				
Bergstrom AFB, TX	LTC (S) R.W. Schuetz	685-3326	Capt H. Kojzarek	685-3327
Cannon AFB, NM	Maj F.A. Winczner	681-2731	Capt D.D. Davis	681-2678
Davis-Monthan AFB, AZ	LTC (S) M. Weitman	361-5306	Ms A. Fayee	361-4567
England AFB, LA	Maj J.L. Huff	683-2367	Capt J.L. Poindexter	683-2226
George AFB, CA	LTC E.L. Cannon	353-2445	Lt L.R. Cudd	353-2440
Holloman AFB, NM	Maj C.H. Probasco	867-4107	Lt S. Streets	867-3785
Homestead AFB, FL	LTC D.W. Blue	791-8320	Capt M.S. Alexander	791-7310
Howard AFB, CZ	Maj R.M. Horn	284-5852	Capt R.P. Gustafson	284-4201
Langley AFB, VA	Col D.H. Hostvedt	432-2273	Capt D. Ascani	432-7215
Luke AFB, AZ	LTC L.H. Tschirhart	853-7007	Ms D.M. Rowe	853-7000
MacDill AFB, FL	Maj R.W. Bole	968-5187	S.J. Macrina	968-4567
Moody AFB, GA	Maj R.J. McDonald	460-3626	Capt E.P. Quaranta, Jr	460-3567
Mountain Home AFB, ID	Maj J.M. Medlin	857-2275	D.D. Schreiner	828-2161
Myrtle Beach AFB, SC	LTC R.K. Shamblin	748-7509	Lt W.A. Wright	748-7729
Nellis AFB, NV	Col C.H. Melby	682-2593	Capt G.H. King	682-4540
Seymour Johnson AFB, NC	LTC D.G. Prout	488-6424	Lt E.L. Burns	488-6424
Shaw AFB, NC	LTC R.C. Cox	965-2345	Capt J.R. Poppleton	965-2151
Tyndall AFB, FL	LTC D.L. Jackson	970-3265	Capt J.H. Siler	970-3264
US AIR FORCES IN EUROPE				
Alconbury RAF, UK	LTC A.M. Kruschuitz	223-2439	Capt H.J. Garnand	223-3391
Ankara AS, TU	Maj J.M. Bradney	672-3142	Capt D.A. Raykovich	672-2118
Aviano AB, IT	Maj K.C. Baker	632-2319	A. Raffin	632-2369
Bentwaters RAF, UK	LTC L. Ruble	225-2522	1Lt P.R. Boore	225-2332
Bitburg AB, GE	LTC R.E. Crews	453-7840	Capt G.T. Hopson	453-7720
Camp New Amsterdam, NL	Maj S. Engbers	Opr Asst—3156	Capt N. McCormack	Opr Asst—2979
Chicksands RAF, UK	Maj L.J. Abrams	234-2245	1Lt C.N. Board	234-2245
Comiso AB, IT	Maj J.L. Tarter	628-8796	Capt P.A. Staple	628-8396
Fairford RAF, UK	Capt B.W. Barrie	247-2299	SSgt E.E. Proctor	247-2936
Florennes AB, BE	Capt G. Mogovero	Bitburg Ofc 211	Capt G. Mogovero	Bitburg Ofc 211
Greenham Common RAF, UK	Maj W.E. Balcom	263-2440	Capt D.L. Burnett	263-2160
Hahn AB, GE	LTC M.R. Stinnett	450-7289	Capt M.M. O'Malley	450-6358
Hellenikon AB, GR	Maj R.G. James	662-5307	Capt Zulensky	662-5669
Hessisch-Oldendorf AS, GE	Capt L. Duke	Opr Asst—236	Capt L. Duke	Opr Asst—236
Incirlik AS, TU	LTC G.T. Stringer	676-6607	Capt H.J. Phillips	676-6105
Iraklion AS, TU	Maj J.E. Reynolds	668-3969	2Lt C. Jones	668-3970
Izmir AB, TU	Capt M.A. Blake	675-3225	Capt P.M. Coley	675-3226
Lakenheath RAF, UK	Maj S. Sims	226-3709	Capt R. Beierle	226-3709
Lindsey AS, GE	Capt S.L. Benson	339-3710	CMSgt J.M. Fowler	339-3620
Mildenhall RAF, UK	LTC R. Kowalske	238-2387	Capt P. O'Brien	238-2108
Ramstein AB, GE	LTC S.G. Jones	480-2336	Capt T. Gardner	480-5722
San Vito AS, IT	Maj R. Zimmerman	622-3355	1Lt J. Montgomery	622-3481
Sembach AB, GE	Maj D.L. Bennett	496-7497	Capt D.P. Wagner	496-7503
Spangdahlem AB, GE	Maj J. Smith	452-6541	Capt T.F. Harrington	452-6531
Tempelhof Ctrl Aprt, GE	Maj F.A. Rodriguez	332-5304	CMSgt L.C. Meza	332-5310
Torrejon AB, SP	LTC (S) N. Nieminen	723-7400	Capt V. Rampley	723-6309
Upper Heyford RAF, UK	LTC W.F. Mallett, Jr	263-4901	Capt R.E. Cleek	263-4173
Wethersfield RAF, UK	(Vacant)	224-2593	MSgt U.I. Escalona	224-2243
Zaragoza AB, SP	Maj J.O. Fish	724-2446	Capt K.W. Harvey	724-2259
Zweibrucken AB, GE	Maj R.W. Foster	498-2502	Capt B.S. Cain	498-2559

Management Analysis

Autovon

None
Lt D. Weelborg 692-4630
None
None
None

Accounting & Finance

Autovon

None
D. Medaris 692-4759
MSgt G.S. Billingsley 632-6000—285
MSgt M.B. McGinnis 834-1211—2681
MSgt K.S. Teffen 730-1350—Drop 1

Capt K.L. Zinn 685-3328
Lt R.E. Smith 681-2375
Capt G.W. Howard 361-4461
Capt D.J. Sanchez 683-2224
Capt J.J. Soto 353-2510
Capt B.A. Russell 867-4303
Capt C. Cermak 791-8664
Capt W. Sanchez 284-4159
Capt E.A. Avila 432-2806
Lt L.A. Burke 853-7778
Lt R.W. Stewart 968-3614
Lt I.G. Dionne 460-3674
Lt A.A. Ramcharan 828-6690
Capt J.H. Poindexter 748-7545
Capt A. Hernandez 682-4030
Lt B.C. Biser 488-6424
Capt R.A. May 965-3331
Capt C.N. Payne 970-2847

Lt I.G. Spratt 685-3241
Capt W.M. Howard 681-2496
Capt Y.A. Blackwell 361-4867
Lt C.B. Avery 683-5689
Capt R.E. McGaha 353-2436
Capt E.M. Jackson 867-4547
Lt R.L. Schantz 791-8575
Lt I.M. O'Neil 284-5041
Capt R.E. Jacksland 432-3426
Lt E.J. Miller 853-6033
Capt L.C. Williams 968-5458
Lt S.M. Monzingo 460-3424
Lt D.A. Peterson 828-2223
Capt P.C. Cruz 748-7752
Capt R.D. Watson 682-2513
Capt C.M. Artis 488-6208
Lt M.C. Roberts 965-2318
Lt C.A. Drake 970-4536

1Lt M.V. Lowe 223-2714
Capt J.B. Townsend 672-3142
MSgt P. Mariano 632-2374
Capt A.E. Gray 225-2124
Capt K.I. Payne 453-7316
Capt H. Alvarado Opr Asst—2905
Capt M.P. Mahony 234-2430
1Lt C.E. Owens, Jr 628-8242
TSgt B.L. Harris, Jr 247-2299
Capt P.D. Schenk Bitburg Ofi 311
Capt G.H. Sherwood 263-2135
Capt K.E. Holden 450-7783
Capt M.A. Buchanan 662-5307
None
Capt T. Hotchkiss 676-3181
Capt T.A. Biederman 668-3970
Capt D.C. Shaw 675-3225
Capt F. Tate 226-3158
Capt R. Jackson 339-3054
J.B. Grant 238-2787
E.J. Maloney 480-2134
1Lt D. Short 622-3452
Capt M.C. Liska 496-7560
Capt L.B. Fraley 452-6531
H. Urban 332-5228
Capt R. De Los Santos 723-7329
Capt P.R. Anderson 263-4665
(Vacant) 224-2375
Capt G.L. Grice 724-2481
Capt G.J. Furmin 498-2584

1Lt P. Coe 223-3291
Capt J.H. Harrison 672-3120
Capt D. Evans 632-2458
Capt G.A. Tilley 225-2124
Capt G.M. Brown 453-7504
Capt N. Klump Opr Asst—3166
Capt T.J. Eddlemon 234-2277
Capt B.P. Bergquist 628-8601
MSgt G.M. Husband 247-2976
MSgt Salveson Bitburg Ofi 2402
1Lt J.A. Crossland 263-2604
Capt M.T. Radcliffe 450-7115
Capt Crumley 662-5241
MSgt G. Allen Opr Asst—246
Capt P. Weinberg 676-3209
2Lt T. Ross 668-3973
None
Capt C. Maddux 226-2450
Capt J.E. Perkins 339-3761
1Lt A.K. Holt 238-2632
Capt R.S. Colclasure 480-5412
Capt M. English 622-3588
1Lt L.M. Cale 496-7443
1Lt M.L. Starr 452-6257
R.C. Bringer 332-5388
Capt E.R. Cortez 723-7471
Capt J. Alleva 263-4191
MSgt N.B. Cross 224-2324
CMSgt J.P. Cannan 724-2432
Capt S.D. Rowe 498-2474



NOTES FROM THE:

Comptroller Plans Group

by Col C. Wayne Pedersen

Autovon 227-9992

Comptroller Standardized OJT and Cross-Utilization Program

A new OJT program (Draft AFP 170-30) and eight trainer/trainee guides covering each SMA and budget was provided the MAJCOM/SOA Comptrollers on 28 February 1985. The purpose of the package was twofold:

- ★ Provide the bases with standardized training guides for each task on the AFSC 672XX Specialty Training Standard (STS).
- ★ Establish guidelines for cross-utilization of our 672X1 and 672X2 personnel prior to award of AFSC 67273 to accommodate the need for a broadly-trained pool of individuals to fill current and future requirements.

The program will be tested at the bases in its current configuration through March 1986. Constructive changes, additions, and deletions suggested by the bases through their MAJCOM/SOAs during the test period will be included in the final publication of the program directive and guides, scheduled for implementation on 1 April 1986. The Cost and Management Analysis community has decided to include AFSC 691X0 in the OJT portion of the program and is in the process of writing trainer/trainee guides for each major task in the 691X0 STS.

Preliminary feedback from the bases has been favorable, although the program has increased the OJT administrative workload somewhat. The ultimate effectiveness of the program depends on the extent to which the program is implemented and the guides used, as well as the quality of feedback provided by the users. Support for this program by all Comptroller personnel is vital to its success.

The Model Installation Program (MIP)

In the summer of 1983 the Department of Defense embarked on a unique experiment aimed at creating better military installations by finding innovative ways to more effectively manage installation support activities without degrading the mission. This experiment, the Model Installation Program (MIP), was inspired in part by the book, *In Search of Excellence*, by Peters and Waterman, that describes lessons learned from America's best run corporations. MIP has offered commanders at ten Air Force bases the opportunity to run their installations virtually free of restrictions they perceive as impeding their performance. The program has been a smashing success.

To date, over 1,700 MIP proposals have been received above the wing level. More than 1,000 of these 1,700 have already been approved. Only 190 failed to be approved with the vast majority being denied because they violated existing law. In fact, of the 112 proposals reviewed by AF/AC only three for which we had approval authority were disapproved strictly because we felt they were not a good idea. The Comptroller of the Air Force is continuing to urge his staff to write regulations, policies, and procedures in a way that will allow the utmost in flexibility for the commanders to execute their programs and operate their installations.

Pack Leader

The Deputy Comptroller of the Air Force recently approved implementation of a program at Mather AFB called **PACK LEADER**. This program was developed to test initiatives that support the Comptroller's Long Range Objectives Plan and Strategies. Mather AFB has been chosen to try these new initiatives because it will have advanced technology available acquired under the Advanced Concepts Base program. AF/AC, AF/ACB, AF/ACX, AF/ACM, AFAFC, HQ SISC/DSDO/AC (AFCC), ATC/AC, ATC/STTC, 323 FTW/AC, along with all other MAJCOM/SOAs are expected to be participants. As a part of the program, seven initiatives will be tested:

- ★ The use of the Local Area Network (LAN) will be tested for the input of remote civilian pay T&A data.
- ★ All base level Comptroller organizations will be consolidated into a single host support activity.
- ★ The technology available at Mather will be used to prototype a base level Comptroller Office Automated Network.
- ★ Base-wide ATM capability will be established for pay inquiry and travel advance.
- ★ Mather will be developed as a second test-bed for evolution of the Comptroller Office of the Future.
- ★ Automated interfaces with other base support services (i.e., personnel, supply, engineering, etc.) will be pursued.
- ★ The family grouping concept experiment will be tested for possible extension to other installations.

We solicit any other ideas you may have that could be tested at Mather. In addition, as we develop the test initiatives it may be necessary to ask many of you for assistance in conducting the tests. Of course, your coordination and comments will be solicited on initiatives that will involve your command.



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell

Autovon 224-5437

Personnel Program Update

I believe that since this is the first month of the fiscal year, I should give you a heads-up on where our future resources will be coming from, especially during the next two years.

Hopefully, all of you realize that Congress mandates year-end strength data and then our Personnel community has to take all the career fields and divide the wealth or shuffle the deck. What does all this mean to our Comptroller organization?

Out-year accession and proper training are the two most vital components of any organization. However, since we live in an environment of shrinking dollars and fewer resources, some changes may be made with or without our concurrence, i.e., Direct Duty Assignments (DDAs). Three types may be assigned to you over the next couple of years. First of all, if you remember just two years ago, we lost several good people because we were unable to get a Career Job Reservation (CJR) for them—now I need them to fill recruiting shortfalls. I need 100 X1 and 50 X2 prior service personnel as soon as you can help me find them.

The next area for consideration is cross-training—we will probably get an average of one per base during FY 86, which will also be a DDA. *Please help us obtain personnel who are interested in the challenges Comptrollership has to offer.*

Lastly, we may even be forced to take some basic trainee as a DDA. If this occurs it will be kept to a minimum. I am aware of the training burden at base level which exists today and will keep the MAJCOMs informed of major personnel actions as they occur.

Comptroller Senior NCO Focal Points

The following personnel are my primary contacts for advice on the health of Comptroller programs. They have and will continue to do a terrific job for their commands/offices, in addition to providing me information so I can work Air Staff issues. They are seasoned senior NCOs and have a broad base of experience and knowledge. They specialize in taking care of your needs—use them.

AAC	CMSgt Lou Wood	317-552-3605
AAC	SMSgt Al Oliver	317-552-3627
AFCC	CMSgt Ken Gassett	576-5561
AFLC	SMSgt Cliff Schelling	787-4975
AFSC	CMSgt Lou Levesque	858-7337
ATC	CMSgt Merl Gaskill	487-3195
ATC	CMSgt Fred Wicker	487-5232
AU	CMSgt John May	875-6163
ESC	SMSgt Mac McFarland	945-2181
MAC	CMSgt Jim Granger	576-3664
MAC	CMSgt Jules Smith	576-5661
MAC	SMSgt Rick Byington	576-5918
PACAF	CMSgt George Seavey	449-9272
SAC	CMSgt Joe White	271-4889
SAC	CMSgt Dave Clark	271-4346
SPCMD	MSgt Harold Bechthold	692-3298
SPCMD	MSgt Jack Kitay	692-3270
TAC	CMSgt Jim Magnotta	432-7006
USAFE	CMSgt Joel Ketch	480-6720
AFRES	CMSgt Jerry Mathews	468-3750
AFAA	CMSgt Fred Glover	876-5073
AFOTEC	CMSgt Bob Lucero	244-0246
AFAFC	CMSgt Mike Thompson	926-7463
AFAFC/CWB	MSgt Al Woost	926-5413
AF/ACF	CMSgt Ernie D'Ercole	225-3107
TCHTG	CMSgt Pat Murphy	736-6679
AFCOMS	CMSgt Baxter Allen	945-4831

Comptroller Civilian Career Management Program

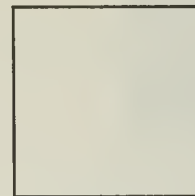
Policy Council



Mr Richard A. Harshman
Sr Advisor (SAF/FMA)



Mr Joseph P. Popple
Chairman (Dep Compt)



(Vacant)
Dir of Civilian Personnel

Functional Representatives



Mr J.H. Stolarow
Auditing



Mr J.K. Scott
Accounting



Mr J. Umphrey
Budgeting



Mr L.T. Baseman
CPMA*

Organizational Representatives



Mr J.W. Boddie
SAF



Mr A.P. Babbitt
AFSC



Mr R.W. Thornett
AFLC



Col T.D. Scanlon
Other Cmds

Support Members



Ms M. Maust
Executive Agent
HQ USAF/ACX
225-0550



Mr S. Griffith
Career Program Director
OCPO/MPKCA
487-6450



(Vacant)
Chief



Ms J. Peuler
Personnel



Mr E. Williams
Program Analysis



Ms D. Sloan
C&MA**



(Vacant)
Budgeting



Mr J. Dycus
Accounting



Ms M. Lapaglia
Auditing

*Cost, Program and Management Analysis

**Cost and Management Analysis

THE AUDITOR GENERAL



Mr J.H. Stolarow

Mr J.H. Stolarow, THE AUDITOR GENERAL—876-4071
B/G B.H. Pflumm, DEPUTY AUDITOR GENERAL—227-6281



B/G B.H. Pflumm
(Pentagon)



Mr K.E. Seifert
(Norton)
876-6667
Operations



Col B.E. Vickerman
(Norton)
876-5729
Resource
Management



Mr B.A. Gardetto
(Wright-Patterson)
787-6355
Acquisition/
Logistics Systems



Mr V.L. Malter
(Norton)
876-6095
Forces & Support
Management



Mr L.D. West
(Norton)
876-4332
Field
Activities

— Staff Directorates —

— Line Directorates —

Ed's Note: This article is a condensed version of a well received speech given by Mr Stolarow at the ASMC PDI IV.

Recruiting and Training—The Basis for Growth

Almost daily, the news media heralds results of some audit, and public officials demand increased audit coverage of government operations. Managers are placing great emphasis on correcting fraud, waste, and abuse issues by attending to audit suggestions more closely than ever. During this period of increased audit awareness, we Air Force auditors must not lose sight that we are Air Force's only internal auditors. Our primary mission is to enhance Air Force mission effectiveness through objective, accurate service to managers. We must make sure we do a professional job, for we have a major impact on the Air Force and how it does business. But professional growth doesn't just happen by directive—it begins with good people and is improved and sustained through training.

Recruiting is the key to bringing good people into an organization. It is one of management's most important tasks—and is basic to the long-term health of any organization. Unfortunately, managers have been hindered by their inability to recruit on college campuses; they have no direct hire authority. Regulations require vacant positions be filled from Office of Personnel Management registers. This policy can block entry of highly qualified students into the audit work force, because many young graduates are not accessible on the registers. To counter, we have adopted two direct hire methods—the *Cooperative (Co-op) Education Program* and *Schedule B* excepted appointments.

Under the *Co-op* program, business majors in their junior year are hired directly by the Agency as GS-4 trainees, alternating between school and work each quarter. They are promoted to GS-5 trainees during their senior year and to career/conditional GS-7 auditors upon graduation. Currently, there are 30 students in this highly successful program.

Schedule B excepted appointments can be made directly by

the Agency at the GS-5 or GS-7 grade levels. At the end of 2 years, employees must compete for a career/conditional appointment if they wish to remain with the Agency. Both direct hire methods provide us the means to build a strongly balanced work force for the future. Of course, once we bring this promising talent into the Agency, we must give them the best training possible.

Although we effectively train new auditors in the common techniques of auditing, we have not done well in making all auditors proficient in the computer arena. Yet, all weapon, logistic, management, and communication systems are computer controlled. In fact, there's almost no audit performed today that isn't based on computer generated data.

To help auditors achieve computer competency, the Agency established three levels of computer training. At the first level, all auditors will learn the basic concepts of hardware/software and advantages/limitations of computers. Second-level training will be directed at auditors who evaluate development and operation of computer systems. They will be taught in subjects such as data base management, internal controls, program languages, hardware, and operating systems. The final level of training will provide auditors with the expertise necessary to become true consultants to management.

Our training goals are ambitious. Within the next 5 years, we expect to train all auditors—with more than 5 years of service—to the second level. We have already contracted for second-level training courses to be initially taught to 200 auditors and are in the process of contracting for the third level of training.

Recruiting and training—together they provide the basis for solid professional growth and, in turn, enhance Air Force mission effectiveness.

Comptroller Career Management Team

TEAM CHANGES: The Comptroller Career Management Team welcomes its new member—**Capt Bob Watts**. Bob replaces **Capt Bill Pazeretsky** who is attending an AFIT sponsored master's program. Capt Watts' previous assignment was Chief, Comptroller Requirements, HQ SAC/ACX.

SSgt Jeffrey Hangen, who handled the management analysis enlisted assignments, is now **2LT Hangen**. **SMSgt Tom Flowers** is the new enlisted management analysis resource advisor. He also works the accounting & finance and budget enlisted assignments. His autovon number is **487-3456**.

ASSIGNMENT METHODOLOGY: Contrary to the myth that assignments are made using a dart board (as professed by one of our officers who graciously sent us a dart board this past Christmas), the assignment process is quite involved. What follows is by no means intended to cover all areas and issues of the assignment process. The purpose is simply to indicate the approach we take in working a normal assignment.

- ★ Identify the requirements
- ★ Identify eligible officers
- ★ Draw upon the Team's corporate knowledge
- ★ Think through career development options
- ★ Formulate a proposal
- ★ "Cause" the assignment to come together

The first step is to identify requirements. This is done in concert with the MAJCOMs/SOAs. Requirements are reviewed by: organization, level of assignment, the priority of the requirements—both within and between the MAJCOMs/SOAs, and the timing of the assignment—normally 6 to 12 months out.

Once requirements are known, we start identifying officers meeting eligibility criteria. Time-on-station and overseas data are examined. We look at officer career briefs which give capsulized information on duty history, OER ratings, academic and professional military education, dates of rank, security clearances, technical training courses attended, and a slew of additional information. OERs are read to fully understand the details of duties performed. The OERs provide the first supervisor/commander input into the assignment process. Finally, eligible officers are classified as: "must move"—completing an Air Staff tour or an oversea returnee; "should move"—completing a MAJCOM controlled tour; and "could move"—officer meets minimum time-on-station.

With requirements and eligible officers identified, it's time to draw upon the Team's corporate knowledge. Knowing each MAJCOM/SOA's priorities, we must prioritize *all* the MAJCOMs/SOAs requirements. What do we personally know about the eligible officers? We evaluate what the raters/indorsers said about an officer's performance, potential, and recommended next assignment. We review the **AF Form 90**—what are the officer's preferences?

Next, we think through career options for each and every officer, regardless of grade, being considered for a potential assignment. Here we match requirements with qualified officers, and, when possible, with individual preferences. Having matched officer(s) with requirement(s), we formulate a proposal for presentation to the commands involved. We are now ready to "cause" the assignment to come together.

The assignment is coordinated with the officer's losing command to obtain input on the officer's availability. It's imperative to know the impact, if any, on the losing organization, resulting from the officer's reassignment. Also, coordination is done with the gaining command to discuss officer qualifications and get the gaining command's vote/input. Naturally, this coordination is not necessary if the assignment is an intra-command move.

Now we get the officer's input. We discuss with the officer his/her record, how that record meets the needs of the requirement, and how the assignment fits in with good, logical, career development.

All inputs are evaluated. If we come to the conclusion that this is the right move for all parties, we write up the assignment justification. The inputs and coordination are recorded. Also, we show how/why this is a good assignment for the officer. The vast majority of assignments receive favorable concurrence from the losing/gaining command and the officer. Where there is significant disagreement from the losing/gaining command, the assignment is elevated for final approval/disapproval. Once the assignment is approved one more phone call is made to the losing/gaining command informing them that we are flowing the assignment.

Your Comptroller Career Management Team wants you to understand that every assignment is worked individually. The MAJCOM/SOA and officer play very heavily in the assignment process. There is good *opportunity* for commander/supervisor involvement. Rarely should any assignment be a surprise to an officer or his/her boss. When an officer is placed on assignment, it has been thoroughly thought-out—insuring it is the best move for the Air Force and the officer.

Comptroller Career Management Team

Autovon 487-5031



LTC Ron Baldassari is Team Chief. He has a Master's degree from Ball State University. Background: Budget, Management Analysis, and Communications.



Capt Charlie Farrell is a Comptroller Assignments Staff Officer. He has a Master's degree in Computer Management. Background: Msl Launch Off, Accounting & Finance, Budget and Comptroller.



Capt Bob Watts is a Comptroller Assignments Staff Officer. He has an MBA from Rensselaer Polytechnic Institute. Background: Accounting & Finance, Budget and Comptroller Plans.

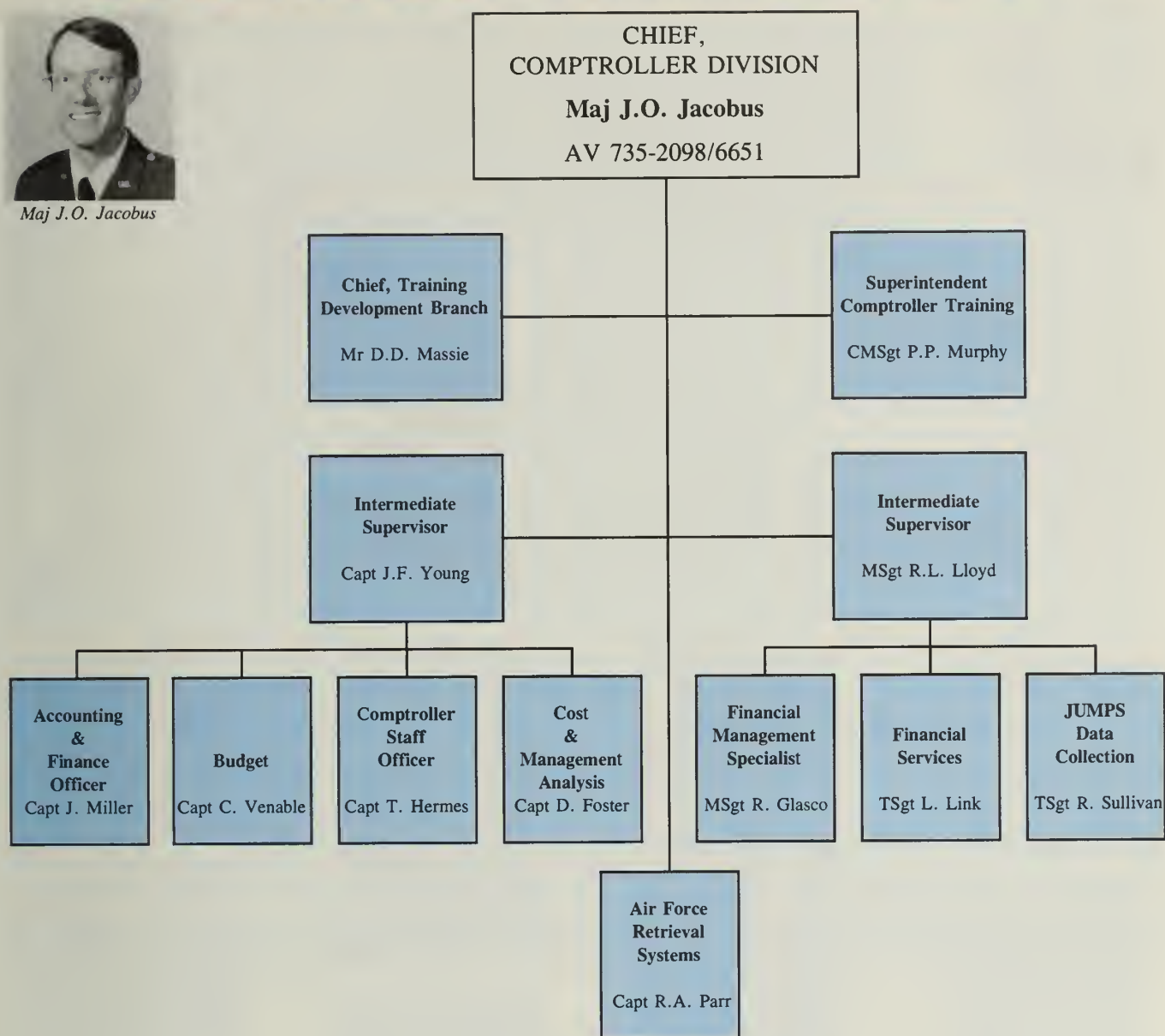


SSgt (S) Lisa Mitchell is the Personnel Assistant to the Comptroller Career Management Team. This is her first assignment after graduation from the Personnel Technical Training School.

COMPTROLLER TRAINING DIVISION



Maj J.O. Jacobus



by Maj J.O. Jacobus

We've had a very busy and productive year at the schoolhouse. Much has been accomplished and many initiatives have been started. I would like to take this opportunity to recap 1985.

Needless to say, our business is training and we've done a lot of that. Nearly 3,000 officer, civilian and enlisted students have attended courses here in FY 85, and they've been learning with state-of-the-art equipment. Micro/minicomputers have been integrated into all comptroller training courses. We have completed our site preparation for the **Sperry System 11** and eagerly await its arrival.

It's also been a busy year for rewrites. Virtually all our courses have gone through major revisions in order to keep our material as current as possible and to provide up-to-date information to our students. Additionally, Cost and Management Analysis Career

Development Courses (CDCs) were revised and implemented in November 1984 and a brand new three-volume extension course for resource advisors was completed.

With all the attention placed on student training, we can't forget our own staff. I'm very proud of our people and justly so. We had three out of four TSgts selected for MSgt, two of our folks selected for Officer Training School, **TSgt Lorraine Link** selected as the Air Force Educator of the Year, and **Ms Joyce Frink** was selected as an ASMC Educator of the Year.

All in all we've had a very successful year. But we've only just begun. In a dynamic career field such as comptroller, changes occur so rapidly it's a challenge to keep up with them. We are ready, willing and able to meet those challenges.

DATA SYSTEMS DESIGN OFFICE



Col Piccolo

Director of Comptroller Systems
Col Piccolo
446-4181
Associate Director
Mr Foley



Mr Foley



Chief: Lt Col Ferguson/AV 926-3200
AFAFC/AFDSDC (AC) Liaison Office
Comptroller Systems Dev Div AFAFC/XSD



Chief: Maj Ruter
Financial Systems Div
ACF/4374

General Accounting
Systems Branch
ACFA/3496
Chief: Mr Ford
—General Accounting
& Finance System-On-
Line
—Automated Travel

Financial Interface
Systems Branch
ACFB/4201
Chief: Capt Johnson

—General Accounting
& Finance System-
Batch
—Maintenance Cost
System (MCS)



Chief: Mrs. Dunbrack
Material Systems Div
ACL/4333

Supply Systems
Branch
ACLA/4334
Chief: Mr Ogletree
—Standard Base
Supply
—Aviation Fuels
Mgmt Acctg System

Medical Material
System Branch
ACLB/3696
Chief: Mr Reagan

—Medical Material
Accounting System
—Automated
Commissary
Accounting System
—Stock Fund Report



Chief: Mr Atwell
Management Sys Div
ACS/3530

Command Systems
Branch
ACSA/4247
Chief: (Vacant)
—Command
Operating Budget
Submission System
—Accounting &
Budget Distribution
—Command NAFMIS
—Command-level
Maintenance Cost
System

Support Systems
Branch
ASCB/3134
Chief: Mr Kelly

—Real Property
Industrial Fund
—Base
Nonappropriated
Funds Mgmt System
(NAFMIS)
—Appropriated Fund
System (MWR)

Budget Systems
Branch
ACSC/4909
Chief: Mr Ward
—Command Budget
Automated System
(CBAS)



Chief: Lt Col Naccari
Pay Systems Div
ACY/3300

Civilian Pay
Branch
ACYC/4501
Chief: Mr Pine
—AF Standard
Civilian Pay System

Military Pay Branch
ACYM/3310
Chief: Ms Cleveland

—JUMPS
—Report of
Accounting &
Finance Activities

Professional Military Comptroller School

Faculty of the PMCS, Air University

Maxwell AFB, AL 36112-5712

Col Charles K. Crawford, USAF. BS, Acctg, Ohio State Univ; MBA, Acctg, Michigan State Univ; Air Command and Staff College, Air War College. Major Background: Budget, Audit, Technical Training, Data Automation.



LTC Gary G. Payne, USAF. BBA, Accounting, North Texas State University, MS, Personnel Administration, Central Michigan Univ; CPA. Major Background: Budget and Accounting.



Cdr David L. Bailey, USN. BS, Industrial Mgt, Georgia Institute of Technology; MBA, University of Hawaii. Major Background: Patrol Aviation, Oceanographic Research, Programming, Comptroller.



LTC Conrad F. Koller, USA. BS, Accounting, DePaul University; MS, Business Admin, Webster University. Major Background: Field Artillery; Inspector General, Comptroller.



LTC Charles E. Daugherty, USAF. BS, Accounting, McNeese State University, Lake Charles, LA; MS, USC; Certified Public Accountant. Major Background: Acctg and Budget.



LTC Benjamin S. Roth, USAF. BA, Business Admin, Univ of North Carolina; MBA, Michigan State Univ; CPA. Major Background: Audit, Titan II Missile Operations.



LTC Brian W. Donovan, USAF. BA, Economics, St Francis Xavier Univ; MA, Economics, Fordham Univ. Major Background: Instructor Pilot, KC 135 (Tanker) and E-3A (AWACs), Economics.



Maj Joe D. Cook, USAF. BS, Finance, University of Arkansas; MS, Management, University of Nebraska; Air Command and Staff College. Major Background: Budget.



Maj Wendell J. Geng, USAF. BS, Accounting, Louisiana Tech Univ; MS, Public Admin, Webster College. Major Background: Comptroller, Budget, Accounting & Finance.



Capt David F. Cortez, USAF. BA, Social Sciences, Chapman College. Major Background: Budget, Accounting & Finance, Comptroller, Inspector General.



Ms Catherine W. Wright, BS, Accounting, Alabama State University; MBA, Auburn University at Montgomery. Certified Cost Analyst. Major Background: Cost and Mgmt Analysis.

AUTOVON 875-6656

by Lt Col Gary G. Payne, Deputy Commandant

The past year at the *Professional Military Comptroller School* has been an exciting one, and one filled with change.

Like most Comptroller organizations, we had several personnel changes during the past summer. Heading the list, Col Charles K. Crawford, formerly Director of Comptroller Systems, Data System Design Office, replaced Col Chuck Martin as the commandant. Col Crawford brings a wealth of experience gained within a variety of key comptroller positions. Col Martin is now the Comptroller for Tactical Air Command. The faculty and staff, along with all his former students, wish him all the best and continued success in his new position.

Other changes saw Cdr Bruce Dutton, the PMCS *Professor of Economics*, moving to the Trident Submarine Program as an Acquisition Manager. Bruce was replaced by Cdr David L. Bailey who arrived in June from the Naval Air Station at Lemoore, California, where he was the Comptroller.

Maj Wendell Geng also arrived in June, replacing Maj David Dunn who retired in February. "Butch" enjoyed a three-year tour as Comptroller, Camp New Amsterdam, Netherlands, prior to his PMCS assignment.

Ms Catherine W. Wright has the distinction of being the first civilian PMCS faculty member. Joining the faculty in an OCPO career

broadening position in August, Cathy moved from the Air University staff where she was Deputy Director of Cost and Management Analysis.

As we look back over the past year, we find that PMCS has changed and will continue to change. We review our curriculum with each of the military department Comptrollers and incorporate their suggested changes into future classes. However, the changes suggested by the Air Force, Army and Navy Comptrollers are evolutionary—reflecting contemporary issues. The greatest strength of PMCS has always been and will continue to be our guest speaker program. We are indebted to the senior leadership within the DOD Comptroller community for their continued support, often at great personal inconvenience. Our goal within each of our curriculum areas is to provide our students and their commands the most current educational program available, addressing the contemporary issues of comptrollership.

Over the past year we have continued to pursue opportunities to maximize the use of our facility and our faculty through Major Air Command Conferences as well as American Society of Military Comptroller and other professional society workshops. We hope to continue to be of service in a variety of capacities. We view ourselves as a Comptroller *asset*—more than just a first rate school—but an active and integral part of the Comptroller *family*.

Their names, ranks and "Idea" papers are listed below.

U.S. Air Force (33)

Archey, Walter J. Jr, LTC—LD62302A—*Commanders and the Resource Management System*
 Bachman, Thomas F., GM-14—LD62303A—*A Look at the Air Force System to Follow-up on Audit Recommendations*
 Bentley, Roy M., Maj—LD62306A—*Towards a More Balanced Civilian/Military Mix in Base AFOs*
 Berube, Donald J., GS-12—LD62308A—*Is the Depot Maintenance Service, Air Force Industrial Fund Meeting Its Objectives? Is the Comptroller Organization Accomplishing Its Role?*
 Burns, Robert M., GS-12—LD62311A—*Education—The Key Requirement for Developing Our Future Managers*
 Chaplin, Laura E., GM-13—LD62314A—*The Internal Control Review System: There is a Better Way!*
 Cook, K. Michael, GS-12—LD62315A—*Formulation of an O&M Budget Using the Zenith Z-100 Microcomputer*
 Corbin, Nevada L., GS-12—LD62316A—*BMAR—A Better Definition*
 Curtis, William C., LTC—LD62317A—*Microcomputer Applications for AFCC Division Comptroller Activities*
 Forge, Beth A., GS-13—LD62322A—*Air Force Foreign Military Sales Payment Schedule Curves*
 Greger, Paul E., GS-12—LD62327A—*Survival of the Contractual Depot Maintenance Air Force Industrial Fund*
 Hall, Jesse S., LTC—LD62329A—*Explaining the Role of Internal Audit*
 Hayes, Katharine B., GS-12—LD62330A—*Financial Management at Installation Level—It Needs Improvement*
 Hipsley, Steven R., LTC—LD62331A—*Another Look at Cost and Management Analysis*
 Kage, Gordon D. II, Maj—LD62334A—*Improving Active/Reserve Force Mix Cost Comparisons*
 Kosnik, Stephen, Col—LD62336A—*Resolving Financial Manpower Shortages at Aeronautical Systems Division in Program Control Offices*
 Lebsack, John, Maj—LD62337A—*Accounting for Government Provided Property (GPP) with Defense Production Contractors*
 Lint, Larry E., GS-13—LD62338A—*Financial Execution and the Acquisition Process*
 Max, Robert H., Col—*Special Project*
 Miller, Michael J., Maj—LD62340A—*Zero Overpricing—Restoring Credibility in Spares Procurement*
 Mowbray, Ronald L., Maj—LD62341A—*The Cross-Utilization Program within Accounting and Finance*
 Musselman, Donald G., GM-14—LD62342A—*Debt Collection—Where are the Hearing Officials?*
 Parsons, McKeith O., GS-12—LD62343A—*Personal Computers, Bonanza or Albatross*
 Redfield, Steven A., Maj—LD62344A—*Problems with "Improperly Funded" Contracts within Central Procurement*
 Roland, Larry A., GM-13—LD62345A—*New Auditor Training*
 Simpson, Bobby A., GS-12—LD62348A—*Technical Cost Estimators: Advantages and Obstacles*
 Smith, Richard C., GS-12—LD62351A—*The Clarion Call: Leadership in RMS*

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange
 ATTN: DRXMC-D
 U.S. Army Logistics Management Center
 Fort Lee, VA 23801-6043

AUTOVON: 687-4546 or 687-3570

Include the Logistics Document Number (LD) in your request.

Smith, V. Ruth, GS-12—LD62352A—*Problems Encountered in Lease Versus Buy Alternatives for Major Systems Acquisition*
 Trostle, Marvin K., Col—LD62354A—*A Needed Synergism: The Comptroller Functions and Acquisition Program Financial Management in Air Force Systems Command*
 Wagner, Joseph T., GS-14—LD62358A—*Institutionalizing the Results of the Independent Cost Analysis*
 Wall, Richard H., GS-13—LD62359A—*Automated Tool for Documenting, Analyzing and Designing Information Systems*
 Wittman, Thomas V., Maj—*Special Project*
 Wurst, Walter H., GS-13—LD62364A—*Improving the Selection and Training of Managers Through Assessment Centers*

U.S. Army (19)

Abo Taleb, Mohamed H., GS-12—LD62301A—*Recovery of Rental Charges for Government Industrial Plant Equipment*
 Baggett, Rex A., GS-12—LD62304A—*Managerial Accounting Techniques for the Installation Army Stock Fund*
 Beckham, Kathleen B., GM-13—LD62305A—*Improving Leadership in the Federal Workforce*
 Brenton, Jeffrey G., GS-13—LD62310A—*Improving Professionalism in the Army Comptrollership Program*
 Busker, Loren T., GM-13—LD62312A—*Recruiting, Training, and Retaining Civilian Employees Under Army of Excellence (AOE)*
 Cantrell, Merton T., Maj—LD62313A—*Army Industrial Fund: Government Approach to Business*
 Dewing, John H., GS-12—LD62320A—*APORS Policy—Where is It?*
 Escobar, Vernon C., GS-12—LD62321A—*Comptroller's Communication Gap*
 Fowler, Billy G., Maj—LD62323A—*Resourcing Manpower Requirements within Fixed End Strengths*
 Ginn, James P., LTC—LD62324A—*To BMIS or Not To BMIS*
 Graham, James E., LTC—LD62325A—*Flexible Budgeting: From Financial Tracking to Financial Management*
 Holmes, Harry D., GM-13—LD62333A—*Centralized Versus Decentralized Fund Control*
 Kelley, George W., GS-13—LD62335A—*The Commercial Activity Program*
 Slater, Maria E., GM-13—LD62349A—*Emphasizing the "Budget" in Budget Execution*
 Verrier, F. R., GM-13—LD62355A—*Centralized Commissary Management*
 Vinten, Dean J., Maj (P)—LD62356A—*Dual Compensation—A Systems Interface*
 Wagner, Edward J. Jr, LTC—LD62357A—*Army Military Comptroller Career Development—A New Direction Needed?*
 Wallace, Catherine, Maj—LD62360A—*Coordination—A Myth or a Reality?*
 Woodcock, William D., GM-13—LD62361A—*Decentralized Resource Management: Myth and Reality*

U.S. Navy/Marine Corps (11)

Berg, Charles L., GS-12—LD62307A—*U.S. Naval Audit/Internal Review/Internal Control—Independence/Interdependence*
 Beshore, Philip A., GS-12—LD62309A—*ADP Cost Recovery System*
 Deryckere, George W., Capt—LD62319A—*Let's Make The Retired Pay Accrual System Equitable and Manageable*
 Grayson, Catkin M.K.M., Capt—LD62326A—*Commercial Procurement Responsibilities in the Fleet Marine Force (FMF)*
 Gregory, K.S., Lt—LD62328A—*Per Diem in the Aviation Community*
 Hodson, Patricia, GM-13—LD62332A—*Why Budget Analysts Seek New Jobs*
 Semonich, Robert J., Capt—LD62346A—*Financial Structure Reorganization for Marine Air-Ground Task Force Operations*
 Siml, Mary C., GM-13—LD62347A—*Comptroller Relationships in a Navy Field Command*
 Smith, Cheryl G., GS-11—LD62350A—*Contracting Out*
 Tilton, Ronald W., CDR—LD62353A—*Implementation of the Navy Internal Control Program*
 Wolfrey, Jo Anne, GM-13—LD62362A—*ADP Support to CNO and NAVCOMPT During Budget Development*

PROMOTIONS



Mr Conrad



Mr Rone

Mr Larry Conrad (GM-15) is Chief, Plans and Policies Division, Security Assistance Accounting Center (AFAFC), Denver CO..

Mr William S. Rone (GM-15) is Deputy Comptroller, Warner Robins Air Logistics Center (AFLC), Robins AFB GA.

Air Force

Accounting & Finance Center

Behrens, John A., to GM-13; AFAFC/MP
Bradley, Richard, to GM-13; AFAFC/FS
Cordean, Mary K., to GS-12; AFAFC/XS
Culuris, Dale, to GM-13; AFAFC/FS
Elliot, Patricia, to GS-13; AFAFC/MP
Ericson, Stephen C., to GS-13; AFAFC/CW
Henryson, David, to GS-13; AFAFC/FS
Hopper, John, to GM-13; AFAFC/FS
Machin, William, to GS-12; AFAFC/CP
Mullenax, Larry W., to GM-13; AFAFC/XS
Nunns, William, to GM-14; AFAFC/XS
Parlin, Donald, to GS-12; AFAFC/CP
Russell, Monte V., to GM-13; AFAFC/XS
Schlageter, Gary J., to GM-14; AFAFC/XS
Teed, Terry, to GS-13; AFAFC/FS
Walling, Georgetta A., to GM-13; AFAFC/XS
Weeks, Rayond D., to SMSgt; AFAFC/DO
Witkowski, Daniel, to GS-12; AFAFC/CP

Air Force Systems Command

Bain, Richard A., to GM-14; ESD/ACBO
Bornstein, George, to GM-13; SD/ACXP
Boyer, Robert, to GS-12; ASD/ACPM
Brink, Ernest F. Jr, to LTC; AD/YMGP
Clark, Joyce A., to GM-14; ASD/ACBM
Creighton, Penny, to GS-12; ASD/ACPM
Curtis, Carole, to GS-12; ASD/ACPM
Douglass, Shelia R., to GS-12; ASD/ACPM
Gaskin, Jerry T., to GS-12; AD/ACFA
Gillespie, Tena J., to GS-12; ASD/ACPM
Gurski, Karen A., to GS-12; ASD/ACPM
Hatch, Gail M., to GS-12; ESD/ACCE
Henson, Pamela J., to GS-13; ASD/ACPM
Higgins, Paul, to GS-12; AD/DLXB
Hogan, Thomas P., to GM-14; ASD/ACCM
Jachnen, Robert G., to GM-14; ESD/ACBP
Jones, Joseph A., to GS-12; AD/ACFJ
Kugel, William H., to GM-13; ASD/ACPM
Lafferty, Karen A., to GS-12; ESD/ACCE
Magerman, Bruce R., to GM-13; AD/ACCE
Radakovich, Milly, to GM-14; SD/ACX
Schwartz, Robert M., to LTC; AD/YMG
Scott, Robert H., to GS-12; ASD/ACPM
Seibel, Michael J., to GM-14; ASD/ACCR
Simpson, Bobby A., to GM-13; AD/ACCE
Teague, Kenneth P., to GM-14; ESD/ACF
Turner, Cecelia to GS-12; ASD/ACPM
Upton, Ricky L., to SMSgt; AD/ACFS
Valentine, James M., to GS-12; ASD/ACF
Vogel, Donna J., to GM-14; ASD/ACCC
Zuckerman, Paul A., to SMSgt; ESD/ACFP

HQ USAF

Gallant, S. Diane, to GS-13; AF/ACMS
Galligan, Thomas F., to GS-14; AF/ACBIM
Stratmann, Philip E., to GS-14; AF/ACBOM
Warren, Pearl F., to GS-14; AF/ACBOJ

Air Force Communications Command

Davis, Conraith W. Jr, to Maj; SISD
Powell, Larry W., to SMSgt; SISD
Lynch, George H., to SMSgt; SPCD
Zotz, Phyllis E., to GS-12; HQ AFCC/ACF

Military Airlift Command

Byington, Ricky L., to SMSgt; HQ MAC/ACF
Gaskin, Jerry T., to GS-12; 3201 ABG/ACF
Howard, W. Johnette, to GS-12; 443
MAW/ACFP
Moore, Loyal K., to SMSgt; HQ MAC/ACMS
Rasums, Juris R., to SMSgt; HQ MAC/ACF

Strategic Air Command

Adcock, Joseph I., to SMSgt; Dyess
AFB/ACF
Crews, Rickey D., to SMSgt; Andersen
AFB/ACF
Katalenich, Linda L., to GS-12; HQ SAC/ACB
Lewis, Robert D., to SMSgt; HQ SAC/ACFP
Meyer, Russell, to CMSgt; HQ SAC/ACMI
Morris, Robert J., to CMSgt; Offutt AFB/ACF
O'Connor, William J., to CMSgt; Vandenberg
AFB/ACF
Oringderff, Michael, to SMSgt; HQ SAC/
ACFP
Powell, David W., to SMSgt; Blytheville
AFB/ACF
Shaffner, Curtiss H., to CMSgt; HQ SAC/
ACFP
Stuewe, Ronald F., to GM-13; HQ SAC/
ACMC
Therault, Guy S., to GS-12; Loring AFB/ACM
Watson, Roy R. Jr, to SMSgt; Wurtsmith
AFB/ACF
Wernik, Allan W., to SMSgt; HQ SAC/ACB

Air Force Audit Agency

Bentley, Alan K., to GM-13; Wright-
Patterson AFB/QLM
Giancola, Andrew C., to GS-12; Norton
AFB/FSF

Harris, Don J., to GM-13; Kirtland AFB
Hopkins, Harry A., to Maj; Norton AFB/FS
Larson, Laverne M., to Maj; Norton AFB/FS
Lea, Harold E., to GS-12; LAAFS/SD
Mayo, Herman Jr, to GS-12; Andersen AFB
Moore, Jeannine K., to GS-12; Wright-
Patterson AFB
Ramos, Rodolfo R., to SMSgt; Norton AFB/
LGS
Smith, Lillian M., to GS-12; Wright-Patterson
AFB
Snyder, Charles H., to SMSgt; Barksdale
AFB
Vann, Cynthia G., to Maj; Ramstein AB
Warner, Helen J., to Maj; Norton AFB/34AG
Warren, Daniel J., to GS-12; Peterson AFB
Westhoff, Stephen A., to GM-14; Wright-
Patterson AFB/QLP
Wrede, Billy L., to GM-14; McClellan AFB/
FDW
Yoken, Robert A., to GS-12; Hanscom AFB

Tactical Air Command

Laurance, John G., to GS-12; 31TTW/ACF
Winczner, Frank A., to Maj; 27 TFW/AC

Air Force Reserve

Harris, Carolyn J., to GS-12; HQ AFRES/
ACMI

United States Air Forces in Europe

Belchic, Robert A., to CMSgt; 601 TCW/AC
Burkett, Tim, to SMSgt; HQ USAFE
Brown, Preston E., to SMSgt; 7217 ABG
Cale, Gary, to SMSgt; HQ USAFE
Hooker, Martin D., to SMSgt; 50 TFW
Nieminen, Norman, to LTC; 401 TFW
Rodetis, Jim Jr, to SMSgt; 39 CPTS
Tucker, Stephen, to SMSgt; 39 CPTS
Vance, Stephen A., to SMSgt; 601 TCW
Wagner, Darrell, to Maj; 601 TCW

Air Force Logistics Command

Bozeman, Elaine H., to GS-12; WR-ALC/
ACFSA
Brower, Trecia H., to GS-12; WR-ALC/ACM
Cogburn, Floyd W., to GM-13; OC-ALC/ACM
Hanna, Charles L., to Maj; SA-ALC/ACM
Frazier, Virginia, to GS-12; OO-ALC/ACB
Gaffey, Patrick, to GS-12; SA-ALC/ACM
Stasiak, Dennis R., to GS-12; HQ AFLC/
ACFFC

Promotions... (Continued)

<p>Air Force</p> <p>Technical Applications Center</p> <p>Carmer, Kenneth L., to LTC; HQ AFTAC/AC</p> <p>Komar, David M., to Maj; HQ AFTAC/ACP</p> <p>Muck, Michel W., to Maj; HQ AFTAC/ACM</p> <p>Air University</p> <p>Johnson, Glenn, to SMSgt; HQ AU/ACFPT</p> <p>Wright, Catherine W., to GS-13; LMDC/AC</p> <p>Pacific Air Forces</p> <p>Farrell, E.A., to SMSgt; HQ PACAF/ACMM</p> <p>Shupe, L., to SMSgt; Yokota AB/ACM</p> <p>Galaydick, S., to SMSgt; Clark AB/ACFP</p>	<p>McGinnis, M., to SMSgt; Hickam AFB/ACFP</p> <p>United States Space Command</p> <p>Ebell, Ernest J. Jr., to GS-12; HQ SPACECMD/ACBS</p> <p>Alaskan Air Command</p> <p>Frasier, Michael D., to SMSgt; 5001 CPTSS/ACFPT</p> <p>United States Air Force Academy</p> <p>Kanter, Keith G., to SMSgt; USAFA/ACF</p> <p>Rasmussen, H. Wayne, to SMSgt; USAFA/ACF</p>	<p>Air Training Command</p> <p>Dery, Betty, to GS-12; HQ ATC/ACB</p> <p>Morser, Steve C., to SMSgt; Lackland AFB/ACD</p> <p>Reilly, Patrick J., to SMSgt; Lackland AFB/ACF</p> <p>Renno, Martha, to GM-13; HQ ATC/ACB</p> <p>Rosson, Donald G., to SMSgt; Lackland AFB/ACF</p> <p>Salvatierra, Henry B., to GS-12; SARPMA/ACB</p> <p>Electronic Security Command</p> <p>Johnson, Daniel R., to GS-12; HQ ESC/ACB</p>
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RETIREMENTS



Col Conlin

Col Edward J. Biron was Director of Accounting and Finance, Headquarters Air Force Logistics Command, Wright-Patterson AFB OH (29 years of service). *(No photo available.)*

Col Robert A. Conlin was Comptroller, Eastern Space Missile Center (AFSC), Patrick AFB FL (30 years of service).

<p>Strategic Air Command</p> <p>Allan, William E., CMSgt; Griffiss AFB/ACF</p> <p>Bonner, Arnett J., GM-13; HQ SAC/ACBO</p> <p>Dukes, James F., LTC; Beale AFB/AC</p> <p>Foster, George W., MSgt; Griffiss AFB/ACF</p> <p>Jennings, William C., MSgt; Ellsworth AFB/ACF</p> <p>Nedeau, Andre R., MSgt; Loring AFB/ACF</p> <p>New, Porter O., MSgt; F.E. Warren AFB/ACF</p> <p>Scherurich, Gregory, TSgt; Pease AFB/ACF</p> <p>Ward, Jimmy L., MSgt; HQ SAC/IG</p> <p>Warren, Donald R., MSgt; F.E. Warren AFB/ACF</p> <p>Military Airlift Command</p> <p>Adams, Marion, GS-7; 437 MAW/ACFPC</p> <p>Byer, Fritzie, GS-7; 63 MAW/ACFMM</p> <p>Carr, Florence, GS-7; 63 MAW/ACFMC</p> <p>Dudeck, Bobbie J., GS-9; 443 MAW/ACB</p> <p>Duncan, Stephen, MSgt; 437 MAW/AC</p> <p>Estrada, Henrietta, GS-5; 63 MAW/ACFMC</p> <p>Franklin, Betty, GS-6; 62 MAW/ACFA</p> <p>Freitas, Charles I., MSgt; 62 MAW/ACFQ</p> <p>Juarez, Rosendo, TSgt; 443 MAW/ACFT</p> <p>Knauf, Kenneth L., Maj; 375 AAW/ACF</p> <p>Lewis, Frank S., LTC; 62 MAW/AC</p> <p>McPhail, John M., MSgt; 1 SOW/ACF</p>	<p>Roberson, William P., GS-6; 375 AAW/ACFPM</p> <p>Thien, Shirley J., GS-6; HQ MAC/ACM</p> <p>Tactical Air Command</p> <p>Dacus, Donald, GS-11; 67 TRW/ACB</p> <p>Edwards, Larry J., MSgt; 354 TFW/AC</p> <p>Howard, Mark W., MSgt; 366 TFW/ACF</p> <p>Kunnecke, Betty L., GS-9; 366 TFW/ACFQ</p> <p>Rhodes, Eleanor R., GS-9; 363 TFW/ACFQ</p> <p>Vance, Cyrus B., Maj; 12 AF/AC</p> <p>Wall, Donna B., GS-5; 833 AD/ACF</p> <p>Watson, Margaret S., GS-7; 366 TFW/ACFD</p> <p>Air Force Systems Command</p> <p>Ambroze, Paul, GS-11; RADC/ACFA</p> <p>Armstrong, John G., CMSgt; AD/ACFQ</p> <p>Boothe, Kathleen T., GS-6; ASD/ACB</p> <p>Broadhead, Joann, GS-12; AD/DLXB</p> <p>Callahan, Anne H., GS-12; ASD/ACPM</p> <p>Currie, Christopher C., Maj; ASD/ACPM</p> <p>Farnan, George J., GS-8; AFCMD/ACF</p> <p>Fetherolf, Celeste, GS-5; AFCMD/ACF</p> <p>Handzus, John L., MSgt; AD/ACFM</p> <p>Hintz, Peter B., Maj; ASD/ACPM</p> <p>Izzo, Gloria, GS-7; RADC/ACFP</p> <p>Lutz, Robert C., GS-13; ASD/ACB</p> <p>Parker, Richard C., LTC; ASD/ACPM</p>	<p>Pemberton, Wilfred, GM-14; HQ AFSC/ACBM</p> <p>Pence, Elsa W., GS-9; ASD/ACPM</p> <p>Porinchak, John, Maj; SD/ACCI</p> <p>Richardson, Mildred M., GS-11; ASD/AC</p> <p>Robinson, Frances I., GS-12; ASD/ACPM</p> <p>Roggerson, Bernice, GS-9; ASD/ACF</p> <p>Stratton, Paul I., GM-13; ASD/ACPM</p> <p>Taylor, Frances C., GS-5; ASD/ACPM</p> <p>Wright, Bobby L., GS-11; ASD/ACPM</p> <p>Yoder, William W., LTC; ASD/ACC</p> <p>Air Force Audit Agency</p> <p>Allen, Robert D., Maj; Norton AFB/DPA</p> <p>Pacific Air Forces</p> <p>Baschiera, Richard Jr, CMSgt; HQ PACAF/ACFF</p> <p>AF Accounting and Finance Center</p> <p>Beauchamp, Theodore C., GS-8; AFAFC/AD</p> <p>Cain, Bonnie S., GS-5; AFAFC/MO</p> <p>Gronewold, Bernita, GS-5; AFAFC/MP</p> <p>Johnson, Claire H., GS-12; AFAFC/TC</p> <p>Kaye, Robert, LTC; AFAFC/AD</p> <p>Pastine, Maxine, GS-7; AFAFC/MP</p> <p>Robins, Stella, GS-11; AFAFC/MP</p> <p>Rouse, Lynn D., GS-11; AFAFC/AD</p> <p>Savage, Winfield S., GS-8; AFAFC/AD</p>
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Retirements . . . (Continued)

Air Training Command Bagley, Joe L., MSgt; GTTC/ACFA Cantu, Elodia G., GS-6; HQ ATC/ACF Cole, Morris Jr, GS-11; LTTC/ACM Dockendorf, Roger M., MSgt; GTTC/ACFPT Eldridge, John G. Jr, CMSgt; SARPMA/AC Gray, Susie T., GS-6; LTTC/ACF Haas, Mel W., GS-12; HQ ATC/ACFF Hanlon, Hugh F., CMSgt; HQ ATC/ACFS Harthun, Evelyn M., GS-9; Mather AFB/ACD Head, James E., SMSgt; Lackland AFB/ACF Lowe, Bernice E., GS-4; Lackland AFB/ACF Macias, Concepcion M., GS-4; Lackland AFB/ACF Owens, Elizabeth, GS-12; HQ ATC/ACM Whitlock, Wayne S., MSgt; 14 FTW/ACF Wrench, William S., Maj; Reese AFB/AC	AF Technical Applications Center Sharek, Robert J., Capt; HQ AFTAC/ACB Alaskan Air Command Timbrook, Robert E., MSgt; 5001 CPTSS/ ACFMM Walden, Dorris M., MSgt; HQ AAC/ACMC AF Logistics Command Anderson, Kenneth, GS-11; OO-ALC/ACFQ Beck, Dorothy, GS-6; SA-ALC/ACFSC Coker, Frances L., GS-5; 2750 ABW/ACF Compton, Nancy E., GS-9; HQ AFLC/ACFFC De Los Santos, Mike, GS-5; SA-ALC/ACFSC Devlin, Hope E., GS-7; SM-ALC/ACH Elliott, Maxine, GS-6; OC-ALC/ACFTM Garvin, Elizabeth B., GS-5; WR-ALC/ACFCI Giles, Howard, GS-5; SM-ALC/ACF Goff, Harvey D., GS-13; SM-ALC/ACB	Haslam, Seth S., GS-11; WR-ALC/ACM Kellogg, Alta M., GS-7; SM-ALC/ACF Lee, Rudolph M., GM-14; HQ AFLC/ACBM McKeel, Helen, GS-5; OC-ALC/ACFSCC Nicponski, Genevieve L., GS-5; SM-ALC/ ACF O'Conner, Veronica, GS-4; SM-ALC/ACF Ryhall, Claude W., GS-9; SM-ALC/ACF Sadler, Clifford, GS-11; OO-ALC/ACFCI San Miguel, Pedro, GS-5; SA-ALC/ACA Vela, Rudolph, GS-7; OC-ALC/ACFSCA Whaley, Lorene B., GS-5; WR-ALC/ACFSC Air Force Reserve Hodapp, Katherine E., GS-9; 940 AREFG/ ACB Leonard, Ronald E., GS-11; 507 TFG/ACB United States Air Forces in Europe Settle, John B., HQ USAFE/ACF Twomey, John E., HQ USAFE/ACM
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Two Former Comptrollers Retire

Maj Gen Richard K. Murray



Major General Richard D. Murray, the Commander of the Army and Air Force Exchange Service (AAFES), retired from active duty on 1 August 1985 with over 31 years of service.

The majority of General Murray's career was spent in the comptroller field. After being commissioned, his initial assignment was as base budget officer at Webb AFB TX. Other comptroller assignments included: the Directorate of Budget at HQ USAFE, Lindsey AS, Germany; adviser to the Spanish Air Force Comptroller; adviser to the Vietnamese Comptroller; Comptroller at Seymour Johnson AFB, NC; Chief, Operations Division, Directorate of Budget, HQ TAC, Langley AFB, VA; and Deputy Chief of Staff, Comptroller, for Tactical Air Command.

From June 1979 until June 1981, General Murray was the Deputy Director of Budget at Headquarters U.S. Air Force, located at the Pentagon in Washington DC.

In June 1981, he became the Deputy Commander of the Army and Air Force Exchange Service (AAFES) in Dallas, Texas, and from March 1982 until the time of his retirement he was the Commander of AAFES.

Brig Gen Wilma L. Vaught



Brigadier General Wilma L. Vaught, the first woman to hold the position of Deputy Chief of Staff, Comptroller (AFSC), retired on 1 August 1985. At the time of her retirement General Vaught was Commander of the United States Military Entrance Processing Command (USMEPCOM).

General Vaught spent most of her career in the comptroller field. Other than being a DCS/Comptroller, she paved the way for women in the Comptroller field and Air Force by being the first woman to attain the following levels of achievement as well. Circa 1963, she became the first woman to deploy with a SAC operational unit when she served a temporary duty tour as Executive Officer and Chief of Management Analysis Division, 4133rd Provisional Bombardment Wing, during Operation Arc Light. In August 1972, General Vaught became the first female Air Force officer to attend the Industrial College of the Armed Forces. On 8 September 1980, General Vaught became the first woman promoted to Brigadier General in the comptroller career field. She also served as President of the Board of Directors of the Pentagon Federal Credit Union—the only woman in its history to hold this position.

Change of Command/SES Moves

Air Force Accounting & Finance Center

Brig General Daniel B. Geran



Brig General Mark J. Worrick



Brigadier General Daniel B. Geran retired from the U. S. Air Force on 1 October 1985, after serving over 30 years of service.

Since 17 August 1984, General Geran was the Assistant Comptroller of the Air Force for Accounting and Finance. He was also Commander of the Air Force Accounting & Finance Center (AFAFC) and Assistant Director of the Defense Security Assistance Agency for Security Assistance Accounting.

During his tour at AFAFC, General Geran was responsible for the efficient operation of the worldwide accounting and finance network, paying all Air Force active duty, Air National Guard, Air Force Reserve, and retired members. His responsibilities also involved accounting for all monies appropriated to the Air Force by the U.S. Congress.

Brigadier General Mark J. Worrick assumed command of the Center in a retirement and change of command ceremony on 30 September 1985.

General Worrick has been in the comptroller field since entering military service. His first assignment in the Air Force was as an enlisted accounting technician at Erding Air Depot in Germany. Other assignments included Base Comptroller, U-Tapao Royal Thai Naval Airfield, Thailand; Comptroller, Field Command, Defense Nuclear Agency; Comptroller, Headquarters Air Training Command; and his last assignment was as Deputy Director of Budget (Operations), Headquarters U.S. Air Force, Washington, DC.

Air Force Logistics Command

Mr C. Ronald Hovell



Mr Robert W. Thornett



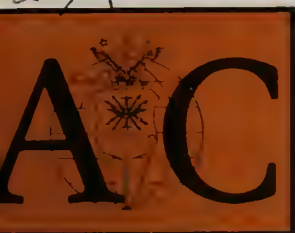
Effective in September 1985, **Mr C. Ronald Hovell** transferred from his assignment as Assistant Deputy Chief of Staff, Comptroller, at Headquarters Air Force Logistics Command (AFLC), Wright-Patterson AFB, Ohio, to Assistant Deputy Chief of Staff, Plans and Programs, Headquarters Air Force Logistics Command.

Mr Hovell has worked in the Air Force comptroller and financial management field since his civil service career began in August 1958, except from 1978 to 1980 when he was with NASA as the Director of Resource Management/Administration in the Office of Space Transportation Systems. Mr Hovell rejoined the Air Force Comptroller family in January 1981 as Chief of Investment Appropriations, Directorate of Budget, at Headquarters U.S. Air Force, Washington DC. Mr Hovell has been the Assistant DCS Comptroller at HQ AFLC since October 1982, although he was detailed as the Assistant DCS Plans and Programs from 1 March 1984 to 3 January 1985.

Mr Robert W. Thornett moved into the position of Assistant DCS Comptroller at HQ AFLC on 1 October 1985.

Mr Thornett's federal career started in 1962. From then until 1973 he held positions mainly in the budget arena with the departments of the Army and Navy. In 1973 he joined the staff of the Assistant Secretary of Defense (Comptroller), Operations Directorate, as a budget analyst. In January 1980, Mr Thornett was promoted to SES status as Assistant Director of Resource & Management, Deputy Chief of Staff for Logistics, Headquarters, Department of the Army. In August 1984, he joined the Air Force Comptroller community as the Assistant Deputy Director of Budget (Operations), Office of the Comptroller, United States Air Force, Washington DC, until he assumed his current position at HQ AFLC.

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The Air Force

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Honorable Russell A. Rourke
Secretary of the Air Force
(See back cover for biography)

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*Mr Richard E. Carver
Assistant Secretary of the Air Force
(Financial Management)*

*Lieutenant General Truman Spangrud
Comptroller of the Air Force*

*Mr Joseph P. Popple
Deputy Comptroller*

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A MANAGER'S PERSPECTIVE



This is an editorial page. The opinions expressed by the author do not necessarily reflect the official viewpoint of the Comptroller of the Air Force.

by Major General Leo W. Smith II
Director of Budget
Headquarters, U.S. Air Force
Washington, DC

You've probably heard this in one form or another, but managerial styles are a lot like opinions—everybody's got one! To make matters worse, almost everybody has an opinion on the *proper* managerial style! In practice, the interactions of people and situations usually determine the most appropriate actions, be they leadership or managerial, and I believe the two arts are very closely intertwined. But let's focus on management.

While your views on management styles are as valid as mine—especially if you're satisfied with the results you're getting—let me share with you some of the daily practices I employ in my own office environment. On reflection, you may be able to adapt them to your own situation for the benefit of all.

Look Ahead. You've heard this many different ways, I'm sure. Time management. Keeping a calendar. Jotting down appointments. Whatever you call it, you've got to stay ahead of each day's activities. As a tool, one might employ a monthly calendar review followed by weekly (and daily, if necessary) updates. The purpose is to think through the month's activities and form an impression of what kind of preparation one needs for each event. Translate these needs into tasks at staff meetings for prebriefs, background papers, etc. In most cases, you will find that staffs will anticipate needs and already have the ball rolling. But in any event, such a review gives one an opportunity to structure thoughts in advance of activities.

Work Everything. Don't rebel here, because I don't mean keeping all the work for oneself! What I'm getting at is a barrier against procrastination—particularly when it comes to tough issues. Work everything on your calendar or in your in-basket as a "must-do" item. You will find that if you put off the tough issues, you merely run into trouble from two points of view. One, the tough ones never go away. They're always there and they don't get any easier. Two, if you don't work them when you get to them, they ruin the schedule for everything else until you face the music—tough or not!

While there are certainly many ways to measure success in this area, one of the best indicators is a clean in-basket every night. But don't cheat by just moving things to your briefcase—unless you're going to tackle the problem at home.

Rely on Your Staff or Co-workers. You can't know everything—especially mastering all the technical details of our many interlocking areas of responsibility. Therefore, rely on your staff or co-workers for expertise. Ask questions for clarity and—until proven otherwise—rely on the answers provided. In the dynamic circumstances under which we operate, there is little room for error or guesses, but plenty of room for *I don't know, but I'll find out*. An accurate response a little bit late is far more useful than a wrong guess that precipitates unnecessary actions.

The Proper Perspective. Ultimately,

in the hectic environment of the Pentagon, or any other work place for that matter, it is essential to maintain the proper perspective. There are at least three dimensions to this perspective:

★ *Maintain your sense of humor.* Even in this serious business of national defense, there's an occasional glimmer of humor that deserves to be appreciated. It helps us understand that the sun will likely rise tomorrow, regardless of how badly our day's work has gone.

★ *No hidden agendas!* Don't find yourself contributing to the confusion that already exists. There is precious little time to deal with our responsibilities in a straightforward manner. There is *no* time to unlock the vault that contains "what you really mean."

★ *Devotion to duty, not to protocol.* If you must work late or on weekends, do it gladly. If you're working because of a high priority project, you should have all the experts available. But, if you're at work because you think your boss will be impressed, save yourself some trouble. Go home and spend some time with your family. Your boss will be more impressed by that. Besides, next weekend's hot project could be yours!

By now, those opinions I alluded to at the beginning are probably getting in the way of objectivity. But in the end, you'll have to practice those techniques which bring success and, hopefully, at the same time make you pleased with yourself at the end of each day.

AC 95: The Comptroller Executive Planning Seminar

by Lt Colonel Ronald Daigler

A planning conference to update the *Comptroller Long Range Objectives and Strategies Plan (AC 90)* was held 6–10 October 1985 at the Professional Military Comptroller School (PMCS) facilities at Maxwell AFB, Alabama. The theme for AC 95 was *Improving Analysis Capabilities*, and focused on efforts required to improve financial information and analysis for decision making in the decade of the 1990s. Special emphasis was placed on building a speaker's program and panel structure which could address not only a broad range of issues covered by this charter, but which also drew upon the best talent available from both private industry as well as government.

In addition to Lt General Truman Spangrud, Comptroller of the Air Force and Mr Joseph Popple, Deputy Comptroller of the Air Force, seminar conferees were honored with the participation of the Honorable Richard E. Carver, Assistant Secretary of the Air Force (Financial Management), who was a co-host of the seminar. Representing the senior "corporate" memory in financial management were three former Comptrollers of the Air Force: Lt General George M. Browning, Jr, USAF (Ret);

Lt General Hans H. Driessnack, USAF (Ret); and Lt General Charles E. Buckingham, USAF (Ret); and a former Deputy Comptroller, Mr Frank A. Fishburne.

Executive advisors to the seminar included Maj General George W. Miller III, Mobilization Assistant to General Spangrud, and Brig General Basil Pflumm, the Deputy Auditor General of the Air Force. Mr Jack K. Umphrey, the Air Force Deputy Director of Budget, represented the Budget community, while Mr John K. Scott, the Deputy Assistant Comptroller for Accounting and Finance, represented the Air Force Accounting and Finance Center.

The AC 95 keynote speaker program included a luncheon address by Secretary Carver and presentations by Mr James J. Meenan, Chief Financial Officer, AT&T Information Systems; Mr Donald J. Homan, Vice President, Controller, McDonnell Aircraft Corporation; Dr E. R. Jayne II, Staff Vice President, Corporate Planning, General Dynamics; Mr Al Griffiths, Director of Information Systems/Product Systems, Rockwell International; and Dr Max S. Wortman Jr, Director, Institute for Strategic Management, College of Business Administration, University of Tennessee.



Pictured is the USAF senior financial management executives of the past and present. Seated left to right is the present leadership: Lt Gen Truman Spangrud, Comptroller of the Air Force; Hon Richard E. Carver, Assistant Secretary of the Air Force (Financial Management); Mr Joseph Popple, Deputy Comptroller of the Air Force. Standing left to right are the former Comptrollers of the Air Force: Lt Gen Charles E. Buckingham, USAF (Ret); Lt Gen Hans H. Driessnack, USAF (Ret); and Lt Gen George M. Browning Jr, USAF (Ret); and former Deputy Comptroller of the Air Force, Mr Frank A. Fishburne.

Panel Structure

To adequately address improving financial information and analysis activity across the entire PPBS spectrum, the seminar was structured using four panels. Each panel was in session for a full 2½ days and reported out to the conference on issues pertinent to their assigned panel charter.

Major General Charles D. Metcalf, Comptroller, Air Force Logistics Command, chaired the panel on *Forecasting*.

Brigadier General G. B. Stephenson, Comptroller, Air Force Systems Command, headed the panel on *Decision Support*.

Colonel M. Lee Haines, Director of Cost, Headquarters USAF, chaired a panel on *Program Evaluation*.

Colonel John L. Finan, Deputy Chief, Budget Management Division, Directorate of Budget, HQ USAF, chaired a comprehensive review panel which recommended changes to the *Comptroller Long Range Objectives Plan and Strategies* that resulted from the AC 90 Conference conducted two years ago.

AC 95 Panel Results

The following issues/concerns reflect the major thoughts of the respective panels. Action items must now be developed which will address each of these concerns. Note that some areas were addressed by more than one panel.

Panel 1:

Charter: *Identify ways to improve forecasting capabilities.*

Personnel Issues:

★ Recruiting cost analysts:

- ☐ Establish minimum educational requirements.
- ☐ Pursue hiring more cost analysts using Schedule B criteria.
- ☐ Use PALACE ACQUIRE program to assess highly qualified individuals.

★ Training and Development:

- ☐ AFIT continuing education covers only 15% of estimating effort and is separated from program management (DSMC) instruction.
- ☐ Must be able to articulate our requirements based upon what cost analysts really do.
- ☐ Establish specific course(s) for cost analysts like we are doing for budget analysts.
 - Use two or three functional "experts" to develop curriculum.
 - Consider use of extended TDYs to develop and maintain a current curriculum.
 - Identify a central focal point to accomplish required updates.

★ Reemphasize Data and Tools:

- ☐ Lack of emphasis has led to contracting out.
- ☐ Must increase level of support devoted to cost analysis tools:

- Increase level of research at RAND Corp.
- Establish a "center of excellence" for cost analysis.
- Determine proper mix between in-service vs contract services.

★ Cost research is not centralized. This results in duplicate research efforts.

- ☐ Develop a roadmap for research.
- ☐ Pursue access to DOD data.
- ☐ Consider adding to AFAFC/CW a cost research capability as a first step in centralization effort.

★ The cost impact of technological change is not adequately addressed in cost estimates. We need to look at most/best Air Force for the dollar, given technological change.

- ☐ Determine what new data bases will be required in the future and start building data files.
- ☐ Identify areas where research is required in the future (composites, etc.).
- ☐ Near Term: Include qualitative discussion in Independent Cost Analyses (ICAs).
- ☐ Long Term: Explicit treatment in ICAs to include expected value analysis with man-in-loop models using expert assistance.

★ Data bases out-of-date because of neglect and changes in technology.

- ☐ Conduct study to determine data bases required.
- ☐ Appoint OPR for each data base.
- ☐ Use standard microcomputers to automate retrievals.
- ☐ AF/ACM to establish working groups for data bases and, if necessary, sponsor PDP to obtain resources required.
- ☐ Better use of existing DOD data bases.
- ☐ Isolate people/agencies to do data base management. (Be specific on who does what.)
- ☐ Check with other services on what they are doing.
- ☐ Set up teams or buy data to help with future requirements.
 - Look at leaders in industry.
 - Don't concentrate on past, look to future.

★ Cost estimates are snapshots in time and not kept current—they can be used to significantly influence the programming process.

- ☐ Develop spreadsheet software to update cost estimates on timely basis.
 - Should have ability to get real-time answers to "what ifs."
- ☐ Coordinate budget and cost processes.
- ☐ Implement "scrub" capability during POM-build at each echelon of command.
- ☐ Software should include standard structure and cost drivers.

★ PPBS affordability deliberations are insensitive to Operation and Support (O&S) considerations.

- ☐ Publish cost element structures in AFR 173-11.
- ☐ Improve O&S data in ICAs for use by operating command in developing POM and planning estimates. Have gaining operating command perform O&S ICAs. AFLC will perform O&S ICAs for multi-command programs.

★ Current analysis efforts entail administrative review rather than analysis.

- ☐ Revise regulations to require performing analysis vs review.
- ☐ Recruit and train qualified candidates.
- ☐ Exploit computer technology.
- ☐ Focus analysis efforts on high dollar volume areas rather than low dollar items.

AC 95: Comptroller Executive Planning Seminar... (Continued)

Panel 2:

Charter: *Improve the accessibility and visibility of financial management information to enhance decision making.*

- ★ Develop a comprehensive financial personnel resource.
 - ☐ Set up program similar to COPPER CAP program.
 - ☐ Define analysis skills required to support decision making.
 - ☐ Revamp standards.
 - ☐ Develop a "Silver Dollar" program to grow our own cost analysts from GS-5 to SES.
 - ☐ Review classic "boxes" (series, AFSC's) and revise if necessary.
 - ☐ Review compensation system (grade level) to determine adequacy to retain personnel.
 - ☐ Evaluate relationship/requirements of AFSCs 27XX and 67XX.
 - ☐ Determine number of personnel required to do the job.
- ★ Adequately define or develop the requirements of management to make decisions at each level of command.
 - ☐ Catalog information needs for decision making at each level of command.
 - ☐ Compare with current information, determine changes required and enhance our capability to meet needs.
- ★ Establish capability to develop, institutionalize, maintain or enhance data bases to support decision making.
 - ☐ Allocate dollar resources.
 - ☐ Increase level of RAND resources committed to this effort.
 - ☐ Develop roadmap to follow.
 - ☐ Identify data sources, obtain data, and exchange information between government and industry.
 - ☐ Make system credible.
 - ☐ Make leadership aware of capability.

Panel 3:

Charter: *Identify methods and develop strategies to improve measurement and financial management performance evaluation.*

- ★ Data needed by budget and cost analysts is non-existent or fragmented in separate automated/manual data bases. Systems available are not usable by average analyst.
 - ☐ Define corporate requirements for information.
 - ☐ Include access to other functional data bases for information purposes in requirement for timely management information.
 - Look at areas to see where the drivers are in the budgetary process, and set some annual goals and targets to improve analysis capability.
 - ☐ Establish consistency in data—one set of books.
 - ☐ Establish a corporate data element dictionary.
 - ☐ Build roadmap for linking key data elements.
 - ☐ Develop interim capabilities.
- ★ Extensive "tailoring" of Work Breakdown Structure (WBS) precludes its potential to serve as common communication link.
 - ☐ Restructure contractor reports (CPRs, CCDRs, etc.).
 - ☐ Restructure WBS elements for consistency from contract-to-contract and program-to-program.
- ★ Need a responsible integrated analytic environment.
 - ☐ Establish multi-functional team approach.
 - ☐ Establish central program office for tool development.
 - ☐ Establish program element for cost methods improvement program.
 - ☐ Test "expert systems/artificial intelligence" technology for analysis—validating concept by tracking selected programs.

- ★ Evaluate performance against plan/program for systematic, integrated assessment of performance across PPBS cycle.

- ☐ Tap into AFSC Executive Information System (EIS) as first step.
- ☐ Divide the "Air Force Program" into discrete units with measurable output.
- ☐ Establish "one set of numbers."
- ☐ Maintain continuous financial tracking for appraisal.
- ☐ Systematic feedback of performance for forecasting required.
- ☐ Develop output measures in terms of capability for use at unit/MAJCOM level.

- ★ Need for multi-disciplined analysts oriented to and capable of active analysis.

- ☐ Develop tools and environment for analysts to do active analysis.
- ☐ Train personnel at all levels to provide systematic and disciplined analysis approach.
- ☐ Expand "summer review concept" for interface with all budget exercises.
- ☐ Develop initiatives to create integrated analysis.

Panel 4:

Charter: *Perform a comprehensive review and provide recommended changes to update the Comptroller's Long Range Objectives Plan and Strategies.*

[The following changes were recommended by the panel and approved by the Master Planning Board.]

- ★ Future comptroller operations and associated action items should be added/changed to reflect the fact civilians will supervise less personnel in the future. This will impact on grade structure and actions are required to address these changes.
- ★ Modify the Comptroller's objectives by incorporating to "provide a physical work environment that inspires increased productivity and high morale." Actions developed should provide for a study of future facility requirements. Plans must accommodate technological changes both in old facilities as well as new. Explore consolidation of support facilities to improve customer service and productivity.
- ★ Align strategies for the information systems objective with those strategies stated in the *Comptroller Information Management Annual Report (CIMAR)*.
- ★ Revise AFR 170-23 to reflect a requirement to provide a definition and analysis section in the planning documents for personnel, information systems and manpower/organization function. This should include the conceptual need, evaluation of current status, projected requirement, what needs to be done, further definition of strategies and the total resource requirement.
- ★ SAC/ACX presented a proposed test reorganization of the base comptroller function which was submitted to AF/ACX for review. [See article on page 8.]

Panel results were briefed to the Master Planning Board and policy guidance provided by functional experts to subgroups responsible for updating the *Comptroller Action Plan (CAP)*. Scheduled action items and associated milestones must now be developed for the next CAP update cycle which is the February/March 1986 timeframe. Resource requirements will then be developed for the fall 1986 submission of the FY 89 POM.



ACES HIGH



MSgt Richard A. Cathey
Cost and Management Analysis Branch, Compt Div
443d Military Airlift Command (MAC)
Altus AFB OK



MSgt Richard A. Cathey, a native of Oklahoma, entered the Air Force in January 1975 from McAlester, Oklahoma. He is a professional by all standards. His initial assignment in the Air Force was as a Telecommunications Equipment Maintenance Specialist at McConnell AFB, Kansas. Following this he had assignments at Kunsan AB,

Republic of Korea, and ADCOM Combat Operations Center, Cheyenne Mountain Complex, Colorado. Volunteering for retraining into the Cost and Management Analysis field, he attended technical training at the Sheppard Technical Training Center in October 1980 with a follow-on assignment to Altus AFB OK. During his tenure here, his superior performance and outstanding professionalism were recognized several times. His analytical talents have allowed him to analyze problem areas, provide recommendations for management action and train personnel in various segments of the C&MA mission. Some of the challenges included AVFUEL Management Accounting System (AMAS) implementation, Internal Control Review Manager, a Commander's Management Digest and Briefing that is an executive information program to include monthly progress analysis, in-depth program analysis and projections of future performance. His management assistance services and cost analyses resulted in thousands of dollars

savings of scarce O&M funds. As the NCOIC of the Cost and Management Analysis Office, he played a major role in the winning of "Best Cost and Management Analysis Office in MAC, FY 1983;" "Outstanding" with a laudatory finding for the Management Effectiveness Inspection; and "Excellent" on facilities and personal appearance citation during Commander's Facility Assessments. His efforts resulted in the award of the Air Force Meritorious Service Medal in June 1984.

His wartime role was displayed when he served as the 443d Military Airlift Wing representative on the 340th Air Refueling Wing (SAC) Battle Staff. He earned an associate degree from the Community College of the Air Force in May 1984 and graduated from the Electronic Security Command NCO Academy, Goodfellow AFB TX in June 1985.

He also found time to be project officer for installation of the Zenith-100 computers within the Comptroller Division. He was actively involved with community projects and was selected as the Comptroller Worker of the Quarter, 443d Squadron NCO of the Quarter, and received laudatory comments and letters of appreciation for numerous projects.

His dedication, initiative and professionalism were recognized on 28 June 1985 when General Thomas M. Ryan, Jr, CINCMAC, visited the office and promoted TSgt Richard A. Cathey to MSgt through the Stripes for Exceptional Performers program. He told MSgt Cathey to represent MAC well on his new assignment to Cost and Management Analysis in Florennes, Belgium.

Richard is a uniquely multi-talented individual. We are extremely proud of MSgt Cathey's superior performance. A top-notch performer in every respect, he stands ACES HIGH.

SSgt Randy G. White
96th Bombardment Wing (H)/ACB
Dyess AFB TX



SSgt Randy White has amassed a very impressive portfolio in his few years in the Air Force. A true professional, he has left his mark on each job with innovative ways to streamline tasks and improve work methods. His demand for excellence in everything he does makes him second to none among his peers.

Originally from Abilene, Texas, he entered the Air Force in July 1980 and graduated as an honor graduate from basic training. From technical training at Sheppard AFB TX, he was assigned to the Materiel Section At Barksdale AFB LA. There he won the Comptroller and Squadron Airman of the Month award for February and May 1981. The Inspector General singled him out as a Professional Performer during the Operational Readiness Inspection in June 1981. He was promoted to Senior Airman below-the-zone in September 1982.

He met the challenges of the AVFUEL Management Accounting System (AMAS) program at Dyess AFB TX head on. Within a month of his assignment, late obligations dropped from 14.2% to 2.7% with him in charge. He also took on the workload normally done by two other people (accounts receivable, investment equipment, obligation authorities and 1050-II/B3500 reconciliation) and did a superior job by himself. He was selected as the Comptroller and Squadron Airman of the Month for November and December 1982, and Base Airman of the Quarter.

This exemplary performance won him the first enlisted budget analyst position in the 96th Bomb Wing. Assigned to manage flying programs, he handled the complex funding arrangements for the B-52H departure and the B-1B beddown with the ease of a seasoned veteran.

He improved working conditions in the budget office with new applications for the microcomputer. Dyess AFB is a front runner in budget automation as a result of his initiatives in programming. His automated statistical reports, analyses and briefing chart preparation were crossfed to other SAC bases to include the only mechanized Financial Plan. Management and resource advisers rely on his sound guidance in financial matters. He was twice selected as the NCO of the Quarter in June and December 1984 and was identified as a Professional Performer during the 15 AF Staff Assistance Visit. The Commander chose him for his "Pin-on Award" (Air Force Achievement Medal) in recognition of his extraordinary accomplishments during the past year.

SSgt White's performance goes well beyond the normal work week. He holds a 3.44 grade point average in his off-duty pursuit of a bachelor's degree in computer information systems and is repeatedly on the Dean's list. His ultimate goal of receiving a commission will be within reach next year. He is a strong member of professional organizations to include the Non-Commissioned Officers Association, Air Force Association and the Air Force Sergeant's Association. He is an exemplary family man, actively involved in his church functions. He is a ready volunteer for many base and community charity efforts. He was selected for the prestigious "Outstanding Young Man of America" award for 1985. We feel justly proud and honored to have SSgt White on our team. His accomplishments, initiative and potential truly put him ACES HIGH.

Reorganizing in Support of AC Long Range Objectives

by Lt Colonel Charles W. Marsh
Assistant Comptroller for Plans & Requirements, HQ SAC

The Comptroller of the Air Force *Long Range Objectives Plan and Strategies*, dated 11 March 1985, provides a roadmap for taking Air Force comptrollership into the 1990s. The supporting *Action Plan*, dated 22 July 1985, documents actions required to support the objectives and strategies. Both documents are excellent in identifying salient issues and outlining the steps necessary to prepare comptrollership for the future.

Lt General Spangrud, Comptroller of the Air Force, identified the need for long range planning because the future will produce more taskings with underlying realizations for the comptroller entity to provide more timely information, better estimation of needs, and more thorough analysis of requirements to help leaders make the best possible decisions. At the same time, comptrollers will be tasked to increase the productivity of their workforce, enhance people's ability to perform their work, and assist people in achieving career aspirations.

Comptroller requirements will be further impacted by the technological environment envisioned for the future. The exponential growth in the use of computers to record and analyze information will result in smaller base and command Comptroller staffs, change the Comptroller's disciplinary organizational alignment into a total financial support function, cause comptroller people to become multi-disciplined, and polarize the workforce into low-skilled clerks/data enterers and highly skilled analysts, decision makers, and managers.

To meet the challenges of future comptrollership, the Air Force Comptroller has identified the following specific objectives:

- ★ Organize for increased effectiveness and productivity.
- ★ Recruit, train, and develop personnel in harmony with changing technology, processes, procedures, and organization.
- ★ Provide a physical work environment that inspires increased productivity and serves the customer.
- ★ Achieve enhanced effectiveness and efficiency through modern information management technology.

These four objectives are supported with 14 strategies and 49 action items addressing information management; personnel development, training and education; and manpower, organization, and functions.

Putting the objectives, strategies, and action items together in an effective organization is now the challenge, and the base-level Comptroller organization is the best starting point.

Figure 1 represents a typical, current, base-level Comptroller organization. It is built around accounting and finance, budget, and cost and management analysis disciplines with specialists as both technicians and supervisors. The accounting and finance specialty is very labor and management intensive with the present subject matter area structure—it currently requires 85%

of the Comptroller personnel. We also have unnecessary separation in financial management responsibilities between the budget and accounting and finance specialties, and we have struggled for years with a role identification problem for cost and management analysis. Application of information technology has been segregated by discipline and sporadic in nature.

Figure 2 is a proposed reorganization of the base-level Comptroller function to totally implement Comptroller of the Air Force *Long Range Objectives and Strategies* and *Action Plan* initiatives. This proposed reorganization is in concert with base information architecture and comptroller job inventories currently being developed. The organization describes what comptroller people do—provide management assistance, financial management, and financial service.

A major change under this reorganization elevates treasury agent responsibilities and associated fiduciary liability from the current AFO to the Comptroller. The Comptroller becomes more clearly defined as the chief financial officer. This elevation of responsibility and liability is further supported when we consider past decreases in authorized/assigned officer grades. Over the years field grade officers have migrated from the AFO position to the Comptroller position only. The result has been the placement of treasury agent responsibility and pecuniary liability on our younger, less experienced officers. The Comptroller, in most cases, is the only seasoned, mature officer in the base-level Comptroller organization, and elevation of these responsibility to him/her is therefore desirable.

Another major change is that each branch is led/supervised by a multi-disciplined comptroller "generalist"—AFSC 6756 for officers or the equivalent job series for civilians.

Also significant is the reorganization of responsibilities and people to provide more effectively managed operations; provide officers, airmen, and civilians career development and progression within the organization; and set the stage for implementation of future information technology at the section/subject matter area (SMA) level.

Figure 3 lists the specific functions and responsibilities under the reorganization.

This alignment concentrates financial management related responsibilities (cost and economic analysis, accounting, budget formulation and execution, funds availability certification) under a single manager—*Chief, Financial Management Branch*. Likewise, it concentrates financial services functions under a single manager (*Chief, Financial Services*), and makes both positions as well as *Chief, Management Assistance*, a comptroller "generalist" management position. Finally, the *Management Assistance Branch* provides the base Comptroller a staff function to better manage the wide variety of internal and external programs currently in-being and proposed for the future. One of the most important of these is serving as "systems administrator" for the Comptroller Office of the Future (COOF) computer which will become the heart of tomorrow's base-level

Figure 1

CURRENT BASE-LEVEL ORGANIZATION

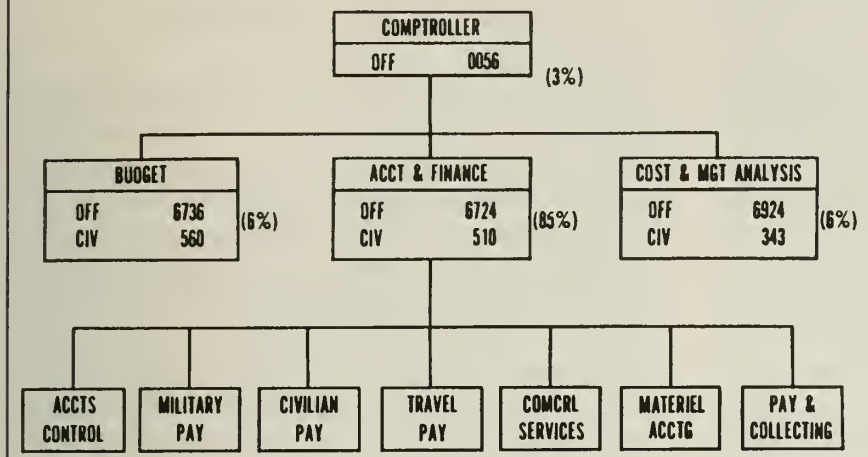


Figure 2

PROPOSED BASE-LEVEL ORGANIZATION

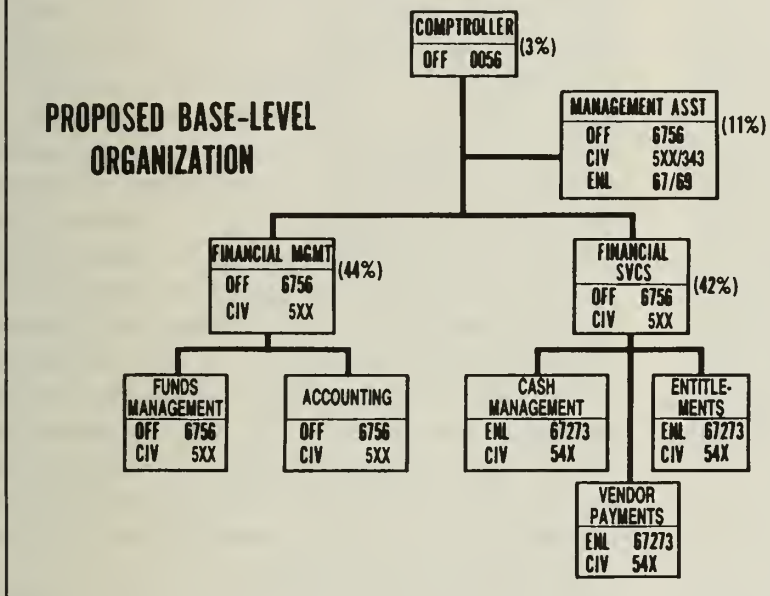


Figure 3

COMPTROLLER

Chief Financial Officer
Principal Treasury Agent
Fiduciary Responsibility

FINANCIAL MANAGEMENT BRANCH

Accounting
Cost Analysis
Economic Analysis
Resource Management System
Funds Availability Certificate
Budget Formulation and Execution

FINANCIAL SERVICES BRANCH

Provides Payroll Service
Provides Travel Pay Service
Payment Voucher Preparation
Administers Payments and Collections
Administers Personal Financial Management Program

MANAGEMENT ASSISTANCE BRANCH

Wartime Planning
Audit Focal Point
Cash Verifications
AFR 177-16 Statements
Self Inspection Manager
Squadron Administration
Small Computer Focal Point
Comptroller Training Manager
Quality Assurance Evaluation
Management Assistance Services
Management Information Systems
Report of Survey Administration
COOF Implementation/Administration
Internal Control Review Administration
Administration/Documentation/Publication Management

Comptroller management system.

This reorganization has potentially far-reaching, positive effects on the comptroller career field. For officers, the single AFSC at branch level (675X) eliminates any perceived or actual roadblocks to developing "generalist" comptroller officers. Similar to other support areas (Supply, Transportation, Personnel), it allows the Comptroller to develop the objective "multi-disciplined comptroller" through local branch reassignment. The reorganization would require changes in technical training to develop the "generalist" first and the "specialist" second, as the officer is assigned to specialized MAJCOM or other higher headquarters duties. The generalist base could be reinforced as required with specialized "short course" material as the officer progresses from one branch to the other or as new technology, information systems, or as other

innovations evolve. Likewise, this organizational concept provides a career path from section to branch level for civilians, and provides specialist opportunities through section chief in the 67XXX AFSC as well as senior staff oversight positions in the enlisted 67XXX and 69XXX AFSCs.

In summary, now is the time to begin implementation of Comptroller long range planning objectives and strategies. To do so, we need to look at the "big picture" of what we do and how we do it, and adapt our organization and resources for the future environment. In SAC, we're currently refining a proposed SMA organization below branch level based on AFAFC's base information analysis. Beginning in March 1986 we will test the total comptroller division reorganization structure at several of our bases for approximately 3 years. To state the future is now is not a contradiction of terms.

Another Look at Cost and Management Analysis

by Lt Col Steven R. Hipsley

Many changes have been made in the wing/base cost and management analysis (C&MA) function during the past 10 years. I will discuss some of these changes, but a review of AFR 178-4, *Cost and Management Analysis Functions and Responsibilities*, is needed to determine where we are or should be today.

AFR 178-4 states that the Directorate of C&MA is responsible for developing and applying methods and techniques for improving Air Force C&MA and conducting an aggressive C&MA personnel career development program including accessions, education, training, progression, recognition, feedback and a demography of the total work force. The regulation lists other functions for the directorate, but I will limit this article to improving education, training, recognition and feedback.

The wing/base C&MA office is tasked with providing management assistance services, economic analysis assistance and certification, cost analysis assistance, program and progress analysis and a commander's management system depicting overall mission accomplishment (AFR 178-4). In addition, the wing/base office is charged with implementing programs that increase individual qualifications and capabilities of assigned personnel, teaching analytical techniques, marketing services/capabilities and providing an independent review of commercial activity cost comparison studies. Again, other tasks are listed, but they will not be specifically addressed.

Loss of Technological Edge

Technology has overtaken the C&MA office and puts its very existence in jeopardy. Data systems have grown more complex, with increased emphasis on computers. In the past, when much of the data were kept manually or on large mainframe computers, the C&MA office was busy gathering data, formatting the data to provide a useful management tool and providing the analyses necessary to evaluate various programs. Today, the minicomputer is capable of accomplishing many of the tasks which were performed on the mainframe computer. Individual functional areas are now able to run their own programs and there is a proliferation of analytical activities. In many cases C&MA collects the same data for the commander's management system, but due to the inability to access the organization's computer data bank, the information becomes dated and the significant items have already been discussed at wing

staff meetings.

The solution, of course, is for C&MA to expedite collection and presentation of commander's management system data or to provide something extra—in-depth analysis. In order to provide this service C&MA must take the lead in developing local office networks which tie the various computer systems together and ensure C&MA access to the data banks. This will allow immediate retrieval of information, timely reporting and most important, allow time for analysis. This local area network can become a part of the Comptroller Office of the Future (COOF) and will allow the wing/base C&MA office to become involved in the *management* of information systems to prevent further erosion of their prescribed mission.

To further complicate matters for C&MA, the Air Force has established the SI (*Information Systems*) organization. The SI organization at wing/base level is responsible for overall data base management. This includes everything from approval of hardware purchase to the daily systems operation. Managers from various functional areas should be able to forward data automation requests to SI and receive all the technical assistance necessary to design the system and bring it on-line. I envision the SI organization becoming more like the local utility company which provides a service to the customer. The customer then is free to utilize the service as he/she sees fit. The SI organization will provide the data, but it will be the responsibility of an organization like C&MA to manage the day-to-day operations, and array and analyze the data to provide useful management information.

Currently the *Base Resource Analysis Support System (BRASS)* is under development. The main purpose of the system will be to provide access to the data bases of other base functional areas. The system is in the initial requirements definition stage and will be the cost and management analysis portion of COOF. If this comes to fruition, it will greatly improve C&MA's capabilities.

An aggressive C&MA office should seize this opportunity. The role computers play is expanding daily and commanders will need someone with a strong analytical capability to cross organizational lines to provide him with an objective appraisal of important programs. Sound familiar? Sure, C&MA provided this service prior to computerization and we can do it again. The important point is the need to become involved with the system's development to ensure access to data banks. C&MA will again be in a position to provide the

commander and his/her staff with a needed service—progress reporting, statistical reporting and analytical advice.

A Technically Skilled Team Member

In addition to becoming “computer literate” the C&MA function must be accepted as part of the Comptroller team—this is not the case at many Air Force installations. The Comptroller should be a total resource advisor and provide timely sound advice on the allocation and use of limited resources. C&MA can greatly assist the Comptroller in fulfilling this role as the commander’s key advisor on the use of limited resources. The Comptroller should aggressively sell the management analysis capability but avoid advertising services which cannot be provided. The analysis and statistical gathering capabilities of C&MA can be used to assist the Comptroller throughout the year and should become more involved during the Program Objective Memorandum (POM) development. The C&MA function could assist in the optimal allocation of limited resources through the use of economic analysis. The economic analysis would provide a systematic approach for analyzing and documenting costs and benefits of alternative programs/projects and form the foundation for continuous evaluation within the Planning, Programming, Budgeting System (PPBS). In addition, C&MA can provide the all-important link between planning and programming by performing the mission area analysis necessary to “prioritize objectives and assess strategies.” The analytical capability provided by C&MA will strengthen the Comptroller team, but C&MA personnel must be properly trained.

Training assigned personnel in analytical techniques and practical applications of management sciences is one of the wing/base functions listed in AFR 178-4. Small bases have trouble meeting these objectives because, in many instances, the positions are only one deep—no trainers. In addition, the various training programs currently available through Air Training Command (ATC), Air Force Institute of Technology (AFIT) and the other services require the use of TDY resources that are not always available. To lessen the impact, ATC sometimes utilizes mobile training teams to conduct training at selected bases. I believe we need to go further with the training and develop a comprehensive program to upgrade qualifications.

In order to attain the technical qualifications, the C&MA personnel must understand techniques for developing cost studies, statistical analysis, linear programming, analysis of alternatives and economic analysis to name a few. Some progress has been made in recent years with the publication of AFP 178-8,

Economic Analysis Procedures Handbook, and the independent review guide for A-76 studies, but other methods are available. I believe we should use the audio/visual equipment currently available to provide video tapes or slide/tape training presentations which can be easily updated and which allow training flexibility. Training packages should be professionally developed and then made available for worldwide circulation. The computer is also an excellent teacher and more thought will have to be given to computerized programmed texts to learn new applications. Use of these computer programs will assist the directorate of C&MA in discharging his/her function of developing policy and procedures for the Air Force cost analysis program to improve analytical and estimating methods, techniques and skills throughout the Air Force. Special emphasis must be placed on ensuring a crossflow of information on computer programs which are available to perform various C&MA functions. We can no longer rely on the office automation “guru” to get us by. Training and access to a computer are keys to success.

Improvement Through Idea Sharing

The Directorate of Cost & Management Analysis at HQ USAF has been doing a good job in recent years of improving the technical training provided at Sheppard AFB, but don’t forget the people already in the field. Training should be a continuing process. If someone has a better idea, let’s publicize it. Some bases have a limited opportunity to get involved in a comprehensive economic analysis. Directives define the process but are general in terms of when to perform the analysis and the level of effort required. Many attempts at economic analysis are haphazard and make only a marginal effort to quantify benefits or include all costs and benefits. A possible method of improving this situation would be for the Directorate of Cost & Management Analysis (HQ USAF) or a Major Air Command (MAJCOM) to circulate the outstanding economic analyses to other bases. The package could be sanitized if necessary, but it would be helpful to see the varying methodologies. This should not be interpreted as meaning a return to a formal exchange program similar to the old special studies exchange program. I believe such a program would tend to be counterproductive and would eventually stress quantity over quality.

Conclusion

Unquestionably, the rapid advancement of information technology has drastically altered many of

the traditional functions of C&MA. Computers and the proliferation of analysis functions have diminished the role of the wing/base C&MA office, but in many instances these changes have made data available without in-depth analysis. This is a void that C&MA can fill, but only if properly equipped and skilled.

Today's management analyst must be equipped with a "tool box" of decision analysis tools. The management analyst must be prepared to deal with problems requiring mathematical and statistical knowledge and be able to accomplish an economic analysis. Training must be a continuing process. More training must be given to the wing/base level analysts who attended the technical schools years ago. Analysts need to obtain knowledge and continually maintain proficiency.

C&MA must be part of the Comptroller team. The Comptroller must advertise the team as the most cognizant of the overall financial picture and the best qualified to be the financial leaders, advisors and management consultants.

Now is the time to identify future requirements and develop the capability to satisfy those requirements. New methods and techniques for improving Air Force Cost and Management Analysis must be shared at all levels.

Recommendations

★ Wing/base C&MA offices must be actively involved in the development of local office networks to ensure access to local data banks.

★ Comptrollers at all levels must sell the Comptroller team concept. Utilize C&MA throughout the PPBS process. The local comptroller must take an active role in promoting his/her analysis capability.

★ The Air Staff or MAJCOM's should circulate examples of quality economic analyses. This would allow a sharing of methodologies and experience. Don't make crossflow mandatory.

★ The Air Staff should investigate the possibility of using training techniques, such as video lectures or slide/tape presentations, to upgrade the quantitative skills of the analysts. When a new area is added or changed at the technical training center, this should also be presented at base level. This provides a constant update of the analyst's "tool box" of decision analysis tools.

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RMT—It Can Be the Start of Something Great

by Lt Catherine A. Ahye—375 AAW/ACM, Scott AFB IL

Many times when we think about the *Resource Management Team (RMT)* the last word that would come to mind is "great." Well, here at Scott AFB that was the first word we wanted to come to the Commander's mind. Setting that goal was easy, but accomplishing it was difficult.

One of the first things we did was sit down with the team members and evaluate the program. Afterward, we asked both the new and the seasoned unit commanders just exactly what we could do for them. After gathering this information and evaluating it, we determined that if the RMT was to continue being a viable tool for commanders, changes would have to be made.

Three basic changes were made to improve our program. The first change was in the *preparation phase*. In the past we prepared a letter stating the purpose of the RMT visit, a list of the team members, and the tentative date and time of the scheduled visit. We now provide an RMT guide in addition to this letter. This guide lists the various areas in which the RMT can provide assistance, with specific examples of services in each area. This list serves as a memory jogger for those individuals who have been through

an RMT visit, and as a guide for newcomers.

The next change was made in the *visitation phase*. The key to a good visit is having motivated team members. The Comptroller held a meeting with the team members and discussed the purpose of the visits, how important their part was, and the responsibilities of being a member of the team. During the RMT visit we expand on the purpose of our visit and we also touch on some of the other services Cost and Management Analysis (ACM) provide. At that time we hand out pamphlets prepared by the 375 AAW/ACM which explain the various services we can provide.

The last change was made in the *follow-up phase*. After each visit we request feedback from commanders. This enables us to measure our performance, gives insight as to how the visit went, and lets us know what we could do to better our next visit.

So far the changes made have paid off. As one commander put it: *As a result of your visit, we are well on our way to improving the working atmosphere of our squadron.*

For a copy of our RMT guide or further information, contact Lt Catherine Ahye at Autovon 576-4234.

Explaining the Role of Internal Audit

by Lt Col Jesse S. Hall

A PMCS Paper

Internal audit is a very effective management tool; yet management has not utilized internal audit to its full potential. Auditing as a management tool is misunderstood and underutilized by management because management is skeptical about the auditor's ability to really "help." It seems that management hasn't tried to fully understand the audit process and how it can be utilized to its fullest advantage. On the other hand, audit has not done a thorough job of communicating its role to management as to how it really can "help." As an internal auditor for the last 18 years, I have come to believe that the auditor is oft-maligned and misunderstood. Too often, management is immediately on the defensive without sitting back and looking for ways the auditor can truly help. In effect, the auditor can be a very effective management tool, if used properly. The auditor has time to analyze management actions; many times management does not have the luxury of analysis, but has to make an immediate decision. The auditor can give management a complete unbiased story; too often operating personnel will tell management the "party line" or what management wants to hear.

Hopefully, by doing a better job of communicating the role of internal audit, auditors can encourage management to use this most effective management tool and feedback device to further improve the effectiveness and efficiency of their activity. This article is an attempt to do just that by describing the role of internal audit. In writing the article, I relied heavily on my background with the Air Force Audit Agency (AFAA).

The role of internal audit is to provide an independent, objective review of how management is carrying out its responsibilities. The role of internal audit, simply stated, is to *provide constructive feedback to management*.

Internal audit's role cannot be adequately addressed without discussing the overall concept of internal auditing. Internal auditing is a managerial control which functions by measuring and evaluating the effectiveness of other management controls. Internal audit is in no sense an attempt to appraise the technical skills of individuals or specialists in their work. Rather, it is concerned with the question of whether individuals responsible for managing the technical activities have provided adequate administrative or internal controls to ensure effectiveness and efficiency. The auditor determines what is actually being done at the operating level, then reports to management.

The internal auditing function is a staff and advisory function that makes recommendations to management. As **AFR 175-4 (Auditing in the Air Force)** states: *Internal auditors do not have the authority to change or to order changes in procedures, or operations of activities audited. It is not the auditor's job to develop systems, methods, and procedures, or to perform any line or staff duties. Such responsibilities would tend to create a biased viewpoint, because in the course of future audits the auditors would have to appraise their own work.*

The role of internal audit in government can be illustrated by explaining the internal audit function of one of our military departments—the Air Force Audit Agency (AFAA). The role of the AFAA is to provide internal audit service to the Air Force. In

fulfilling its role, the AFAA *provides all levels of Air Force management with an independent, objective, and constructive evaluation of how managerial responsibilities are carried out. . . . The Agency determines whether management's controls, practices, and procedures provide financial integrity, economical and effective use of resources, and efficient accomplishment of management objectives.* The AFAA fulfills this role by ensuring that each audit is a meaningful assessment of an activity for Air Force managers, and that audit recommendations are directed to the appropriate management level—base, major command or Air Staff.

The AFAA emphasizes audits of activities that have a substantial effect on Air Force operational capabilities, represent a significant Air Force investment, and are of current interest to Air Force managers. The AFAA determines what activities to audit through surveys of activities and input from Air Force management on current "issues." This continuous interaction with Air Force management ensures that scarce audit resources are devoted to the most relevant subjects. Additionally, as part of the overall Air Force program to combat fraud, waste, and abuse, the AFAA conducts audits with emphasis on detecting and reporting policies and procedures that may be conducive to fraud, waste, or abuse.

AFAA auditors adhere to Comptroller General auditing standards—criteria or performance measures that guide them in conducting the audit, documenting the work performed, and writing the audit report. Auditors survey the total activity before defining specific techniques and approaches to assess the effectiveness of policies and procedures. Typically, the auditor surveys an area, performs limited audit tests, then develops the audit program to provide the coverage necessary to identify potential problems and related causes.

The role of internal audit, as described above, seems straightforward and uncomplicated. However; a "sub-title" for *Explaining The Role of Internal Audit* could very well be written as *Internal Audit, The Ultimate Test in Interpersonal Relations*. Management's general perception of internal audit seems to be that auditors are individuals who do not have the necessary background to "inspect," and are individuals who review management actions "after the fact," telling management how to "close the barn door after the horses are gone." Management many times tends to view the auditor as an adversary instead of a helper. Too often, the auditor, although a member of the overall organization, is treated as an outsider. Auditors are "tolerated" by management because regulations and directives say that audits are necessary. Management's reaction to audit tends to create a nonproductive environment. As a result, when an auditor begins an audit, this nonproductive environment creates a barrier to effective communication which impacts on the ability of the auditor and management to get the most benefit from the audit.

Management-Audit Relationship

Auditors have attempted to improve management's image of audit; however, a lot remains to be done to dispel the negative image of

audit and change management's view of the auditor. Auditors need to convince management that the role of audit is truly a "helping" one. This can be done, and is being done to some extent, by doing a better job of communicating to management the overall purpose and benefits of audit, keeping the communication process open throughout the audit, and, where possible, involving auditors earlier in the management action (rather than auditing after the action has been completed). The Air Force Audit Agency devotes a great deal of effort in soliciting audit issues from management, in communicating the objectives or purpose of each audit to management, in announcing the audit and discussing the audit approach with management, and in keeping management informed throughout the audit process.

Looking at internal audit from a human relations standpoint helps explain the management-auditor role as it is viewed today. The auditor goes into the activity to perform an audit. Many times the auditor does not have a lot of experience in the area. Management knows this and questions the ability of the auditor to do a thorough, effective job. However, the auditor does not have to be a technical expert in the area because the audit is a review of the effectiveness of *management controls* and *internal controls*. Often this point is not clearly communicated to management.

Part of the problem seems to be management's perception of what an internal auditor does, or is supposed to do. A common perception is that internal audit is only concerned with financial activities and financial statement examinations. Admittedly, internal auditors perform some financial statement examinations; however, the bulk of our work is concerned with the efficiency, effectiveness and economy of an activity, and whether the activity is operating within policies and regulations. As a result, the activity being audited may or may not be a "financial" activity. Hence, the evolution of the term "operational" or "management" audit which refers to appraisals of management's controls over most activities.

The management-audit relationship has been further complicated over the last few years, especially in government. More and more, reports issued by internal audit functions are being used by activities *external* to the activity being audited. This has caused increased management concern over audit and audit reports. Additionally, management responses are now being incorporated in reports of audit; this was not always the case. Also, a follow-up system has been formally established to follow up to reports of audit to determine if management action was effective and corrected the problem described in the audit report. These events contribute to the "aura" that the management-audit role is an adversarial role.

The written report of audit also contributes to the division between management and audit. The auditor writes the report of audit to communicate the problem. The wording of the report is sometimes direct and "hard hitting," most often in the active voice telling "who did what." Management prefers to tone down the report, using passive voice to indicate that something was done but de-emphasizing the actor. Additionally, the auditor's method of determining when an audit report will be written is not always fair in management's eyes. The auditor will select a subject to survey for potential audit. During the survey portion of the audit, the auditor reviews the area and makes selected tests of the documentation. If during the survey, test results show that management controls are effective, the

auditor may terminate the effort and move on to the next area. This method of operating enables the internal audit agency to apply scarce audit resources where they are most needed. In many cases, because of the limited tests during the survey stage, an audit report may not be issued. This method of operating results in the majority of audit reports being issued to management with findings and recommendations. Management, of course, does not agree with all "bad" reports, but would like to receive "good" reports as well.

Criticism of Audit

The most common criticism of audit is the "after the fact" criticism. As chief of a small audit office some years back, I was given this side of the management story while discussing a draft report of audit. The Director of Maintenance accepted what we had to say in the report of audit, then asked if I would like to hear his "philosophy of audit." The director stated that we audit "after the fact," when in reality we should be involved "up front." He used an example of an ongoing audit at the time and said that the auditor should have been involved in the conferences and meetings prior to the management action. He further stated that we should have been making "on the spot" recommendations to management while the actions were being taken, evaluated the activity after completed management actions, then made our overall comments. By using this concept, the auditor would be more of a "helper" than an adversary. He told me that, in his opinion, auditors "miss the boat;" we tell him basically what he already knows; we talk management-oriented recommendations, but, like every other *inspector*, we make compliance type recommendations. He also stated that we don't always address the "root" cause of the problem, but stop short of the recommendation we should be making.

Perhaps the "after the fact" recommendations can be explained due to the nature of audit. The fact that internal audit is a staff and advisory function providing recommendations to management (line function) has contributed to the prevailing thought that audit cannot get too involved in the actual decision-making process. As a result, internal audit in the past has provided recommendations based on past management actions, although these recommendations were generally offered to benefit management in future decision making.

More and more, internal auditors are providing management with timely recommendations that are not "after the fact;" thereby negating this common criticism of audit. For instance, in a recent audit of variable safety levels for aircraft spares, the AFAA was involved early in the process, made some timely recommendations to management regarding computation of spares requirements, and impacted on management's actions during the decision-making process. As a result, funds that would have been used for overstated safety level requirements were used for other requirements. In this instance, audit recommendations were not made to management "after the fact."

Conclusions and Recommendations

We can conclude that confusion exists about the internal auditor's role in relation to management. It seems an appropriate time to draw management and audit closer together. It is time

(Continued on Page 16)

How You Too May Get Promoted

by MSgt James R. Huber

EDITOR'S NOTE: MSgt Huber is the Comptroller Technical Training Division's OJT Monitor. This article is from a guide in preparation for the "Schoolhouse" (3750 TTG) instructors. We thought it might be of help to others in the field.

Getting promoted depends mainly on you and your individual efforts. Outside factors, such as medals, Airman Performance Reports (APRs), time in grade (TIG), and time in service (TIS), have some bearing but the main effort needs to come from you.

Getting Started

You have to take a test, actually two tests. Does this scare you? Why? Life itself is a test. Face the test room with the attitude that it is just another bump in the road. If you don't prepare, that bump will seem more like a mountain. Most people who say *I can't take a test* are lying to themselves. They mean they can't prepare for a test.

Study habits are lost to a lot of us, but are still fresh in some minds. Prioritize your efforts. Where did you fall down last year? SKT (Specialty Knowledge Test) or the PFE (Promotion Fitness Examination)? Concentrate on that aspect.

Let's start with the SKT. "I have been working in Mil Pay for 20 years." Great! Did you know all of the answers in Mil Pay last test? Probably not, or you wouldn't be reading this.

Studying for the Test

Where is the current emphasis in the career field? Military Pay is rapidly being mechanized, so is travel, so maybe we shouldn't worry too much about them right now. How about Civilian Pay? Not many of us know a lot about this subject. So get the Civilian Pay Career Development Course (CDC) and read it. That's all, read it! The same applies for all of the other subject matter areas (SMAs). Your job is to outguess the test writers. Where is the emphasis? If we look around the career field we have some clues. Materiel is where a lot of NCOs are being assigned. Does that tell you anything? It should. Commercial Services is a long way from mechanization, so is Paying and Collecting (P&C). The

Accounts Control Area (ACA) is always going to have a human element in it. ACA and Budget both have an all inclusive range. It is many people's contention that if you know these two areas (ACA and Budget) you have a firm grasp on the entire AFSC. Maybe, maybe not! But if you take this chance you will at least pick up knowledge that is known by a select few. Remember, ACA and Budget deal with all SMAs. ACA handles the appropriations and money for all areas, and Budget personnel must have a working knowledge of all but Military Pay to function in their jobs.

How do you study? Read the material available. The CDC's are available from the Unit OJT monitor. Copies may be obtained from members on OJT. There is no excuse for not having the right material.

Studying for the PFE

The PFE is ideally laid out for you to study. Right at the very beginning is a directory of the contents of the *Study Guide*. The areas to study are on the index by degree of importance. For example: *Military Customs and Courtesies* is coded **B** or **C** for promotion to staff and tech sergeant. This means you have to be familiar with it (**B**) or be able to explain it (**C**). If a section is coded **D**, such as *Correspondence for the Master* test, that means you must be able to perform all functions and analyze tasks and jobs. It is not unlike your Specialty Training Standards (STS) coding. The best approach to take is to study the **C** and **D** level items and briefly review the **B** items. Start from the **D** items. These are the hardest; therefore, they should be learned first while you still have the time.

While on the subject of time, remember the *law of primacy*. If you review something the night before a test, that is the thing you will best remember. So spread out your study time. You will know months in advance when your test date is—use it to your advantage. Don't cram—in most cases, it will do no good, only confuse you. →

Avoid Excuses

Excuses	Answer to Excuses
1. Not enough time	No one has enough time—you must make time. You will know six to nine months in advance that you need to start studying again.
2. Can't study	Can't or won't? You made it through this far. Discipline yourself.
3. Studied the wrong things.	How could you? Get all of the material and study it.
4. Went TDY too much.	The PFE manual and SKT books are only a few inches thick. They should fit in most brief cases.

Try these methods. Really apply yourself. Stop looking for excuses for not wanting to. Your future is yours. Ask others for help. We all want you to get ahead. Your success looks good for all of us.

GOOD LUCK!

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Explaining the Role of Internal Audit—Continued

to re-emphasize the fact that auditors are a part of the management team. One means of doing this would be to improve communication between audit and management. Many firms in private industry have attempted to do this through formation of audit committees. These committees help management better understand the role of internal audit by explaining audit procedures, the difference between "financial" and "operational" audits, etc. Additionally, involving auditors "up front" before management action is completed will bring management and internal audit closer together.

Audit and management have attempted to open up the communication channels. Audit asks management for audit "issues" or relevant subjects to be audited. More recently, auditors have also conducted audits resulting in recommendations that were not "after the fact." Management, more and more, has sought audit's advice, looking to audit as an "in house" consultant. Under programs such as the AFAA's *Commanders Audit Program*, management has involved the auditor more and more. Continued emphasis of the benefits of audit and open communication between audit and management will result in even closer relations and more benefits.

To ensure the most benefit from audit the following suggestions are made:

- ★ Audit needs to thoroughly explain the benefits and concept of audit to management. Auditors also need to emphasize communications from audit to management

explaining the audit process, the survey concept, report writing, etc.

- ★ Management needs to make a concerted attempt to understand the internal audit role. Managers need to emphasize to staff and line functions that the auditor is a "player" for (not against) management.

- ★ Audit and management should strengthen interaction. One means of doing this would be to establish an audit committee at those locations where an internal audit function or office is located. This committee would ensure subjects selected for audit would be relevant by meeting periodically to discuss planned audit subjects. This committee would also be a forum for opening up the communication process regarding audit coordination, audit subjects, etc.

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ACSC and The Comptroller Professional

"Dispelling the Myths"

by Major Regis Canny

Back in July of 1983 when notified of my promotion to major, I was also informed of my selection to attend an intermediate service school (ISS). At that time, I was too caught up in the excitement of "making" major to consider what was involved with the school selection. I assumed the personnel world would work its "magic" and send me wherever I was supposed to go! They could have selected me to attend ISS with the Army, Navy, Air Force, DOD, or even with an allied country. To me, it just wasn't that important.

As fate would have it, their choice was Air Command and Staff College (ACSC) at Maxwell AFB, Alabama. For someone in the comptroller field, this was the most fortuitous event of my military career. I would like to share my thoughts on ACSC from a comptroller's perspective. Hopefully, our young comptroller officers and civilians will find my views interesting for career planning purposes.

First, I will dispel some of the myths associated with a resident professional military education (PME) course (*Why do I need this if I have done it by correspondence?*) by discussing the greatest benefit of the course—the people you meet. Next, I will focus on the ACSC curriculum, since this is where the "rubber meets the road" or your back if you don't know what to expect. Finally, I will point out some of the benefits this resident PME course provides comptroller personnel. Hopefully, by discussing these "three main points," I might motivate a junior officer or civilian employee in the comptroller career field to select ACSC as the intermediate school to attend and not depend upon fate to make the choice as I did.

Contacts

The ACSC experience can be summed up in one word: "contacts." This school provides an excellent environment to meet international officers and officers from other services as well as Air Force personnel. Let's remember that some of the most influential people in the world speak at ACSC on topics that affect the profession of arms both directly and indirectly. The forum provided by a resident PME course, unlike the correspondence version, allows an individual to explore topics and pursue

ideas with today's leaders and tomorrow's general officers. The forum that makes this happen is the seminar room where the greatest learning and best experiences of my tour took place.

ACSC divides the students into four wings, each consisting of 11 seminars, with each seminar made up of 12 to 13 officers. The faculty instructor (FI) assigned to each seminar is usually a major, sometimes a lieutenant colonel. Normally, the FI is an Air Force officer, but there are some sister service and allied officers assigned in this capacity. Each seminar has one or two international officers, an Army officer, and possibly a Navy/Marine/civilian individual (there were few of these types) with the remainder being Air Force officers representing many career fields.

Three times during the year the seminars are "remixed" to give students an even greater divergence of ideas and viewpoints. Unfortunately, the international officers are only at ACSC for the first two mixes. They graduate in March, about 3 months before everyone else. Therefore, the third mix consists of United States officers and civilians. It is during this phase many of the classified briefings and exercises on warfare studies take place. More on the curriculum later.

Topics and ideas discussed in the seminar rooms were further amplified, and in a few cases clouded, when the 70 international students and 499 U.S. personnel met for group lectures in the school's auditorium.

I think it is becoming evident why I chose the word "contacts" to capsule my ACSC experience. Especially in the first two mixes, the seminar room provided an excellent opportunity to discuss matters of an international nature and to get a non-U.S. viewpoint. I was fortunate to have a Lebanese officer in my first mix as well as a Dane and Tunisian in my second mix. Each of these officers provided great insight into international affairs, particularly in relation to the Middle East and NATO. Fortunately, I got to know many of the other international officers at the school, based on interaction in the auditorium and the many school social events.

Frankly, I had not anticipated the international aspect of the course but I was most grateful for it. It is an eye-opening experience to hear our NATO allies tell their side of the story, and the auditorium was "rocking" as we discussed the Arab-Israeli question. Both sides offered their perspectives on this most pressing matter for our nation's foreign policy makers.

Also, I found the views of the other service members enlightening. They viewed the Air Force as at the forefront of technology and the first in line for big dollar programs on the "Hill." At the same time, they acknowledged the critical role the Air Force plays in augmenting their service missions.

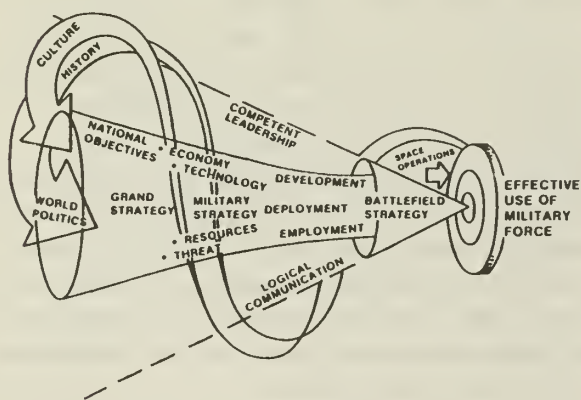
Finally, interacting with other fellow Air Force members allows you to get a view of our service from other than the comptroller's perspective. You soon realize our career field is not the only one holding the Air Force together nor is it the only one with problems. As an aside, I learned many Air Force officers hold "bean counters" in awe because of our influence over their budgets.

For 10 months I was able to interact with a host of different people whose backgrounds and nationalities reshaped my thinking on many important subjects. I believe I am a better officer today for having been exposed to the many different ways a problem can be approached. It is humbling to know that your solution is not always the right one. ACSC was the way to go for me. I got exposure to perspectives and was able to concentrate on what made the Air Force "tick." I have a better grasp of the challenges ahead in my profession and know that as I work these issues, I will come in contact with other ACSC grads who will help me in meeting these challenges. I don't think attending another intermediate service school would have been as beneficial since there are a small number of Air Force officers attending these schools and the issues relating to the Air Force are limited. To me, the ACSC experience is invaluable because of the different types of people you come in contact with and the diverse viewpoints and topics you are exposed to. This brings me now to my second point, that of the curriculum.

Curriculum

A philosopher once said: *A picture is worth a thousand words.* Exhibit 1 shows what is involved in the ACSC curriculum.

Exhibit I—The Model



In my opinion, ACSC met its overall objective, to show the effective use of military force, with high marks. I thoroughly enjoyed the way the material was presented. The academic year was divided into various blocks of instruction.

You begin the year simultaneously with the leadership and communication phases. The leadership area, not tested, deals with real world leadership and management issues through discussions in the seminar room. The communications block on speaking and writing is evaluated throughout the year. Each officer presents several briefings and prepares various written assignments, including a major research project. The *Tongue and Quill* serves as the school solution, and the old "three main points" approach is stressed.

Some officers object to the philosophy that this is the Air Force way since many believe you write for your boss, not the way the *Tongue and Quill* tells you to do it! Nonetheless, the communication exercises help polish your writing and speaking styles in a nonthreatening environment.

For me, the real issues begin with the phases of the course that were testable. There are six essay exams and one multiple choice. You guessed it! The "bean counter's" block on resource management used A, B or C versus the B.S. (brief statements) formats in other areas.

I found most blocks of instruction excellent, particularly those dealing with world politics, national objectives, and grand strategy. In essence, I was exposed to a minipolitical science program for the first part of the course. As a quantitatively-oriented individual, I found the style of thinking and the issues discussed fascinating.

As a comptroller, I found the block on the *Planning, Programming, and Budgeting System (PPBS)* primarily a review. But I did enjoy the other course officers' reactions to how and why the *Program Objective Memorandum (POM)* is created and the importance of this process to the development and deployment of weapons systems.

The greatest learning experience I received from the course came when we discussed battlefield strategy. As a person who flies LMDs (*large metal desks*) understanding what is involved with both tactical and nuclear operations was both enlightening and motivating. The war gaming exercises, **FAST STICK** and **BIG STICK**, reinforced this learning and were especially rewarding.

As a comptroller I now have a greater appreciation for what goes into the flying end of the Air Force's business, and my contacts with rated individuals reinforced this understanding. When this phase of the course ended, I realized what being an Air Force officer meant and had a stronger appreciation for the responsibility that came with that title. In addition, I now have a better view of the profession of arms and the importance of a mission-orientation. Officers must be well educated individuals, capable of leading in any situation, knowing the issues, and able to communicate at all levels. This brings me to my final point on how resident PME impacts the comptroller professional.

Comptroller Insights

As noted earlier, the ACSC experience allowed me to get a broad view of what the profession of arms is all about and how the Air Force in particular fulfills its various roles. The seminar setting also provided a cross-section of the types of people who function in this environment. As a result, I was afforded a first-hand impression of how comptrollers are perceived.

Basically, we are looked upon as professionals, but as individuals detached from what is happening around us unless it directly involves dollars and cents. I believe the "guy in the trenches" looks on the budget process as something mystical, since it is viewed as coming from on high with little or no input from the working level.

The PPBS block of instruction at ACSC did a great deal to dispel this myth, since it stressed how base finances are handled and showed how important the users' inputs are in this process. Still, I feel a need exists for the base comptroller to become more involved with the "worker bees" in explaining that the role of his/her organization is to support the mission by helping others to plan and carry out their financial programs. We have to "kill" the myth that our only job is to say "NO!" to a new request for funding.

Since it appears that even tighter budget times are on the horizon, I believe we must try harder to involve the user in how and why we do business. In addition, we must use our audit and management analysis resources to look for ways to make the budget dollar go further. Otherwise, I believe the notion that the *comptroller can't deal with anything unless it has a dollar sign in front of it* will continue.

Attending ACSC gave me the opportunity to tell the comptroller's story to a group of officers who are today's mid-level managers and tomorrow's leaders. Fortunately and to ACSC's credit, the curriculum reinforced what I had to say.

This resident PME course succeeds in letting others know how the comptroller does business, and it is an excellent opportunity for comptroller people to interact

with other service members to see what we are doing wrong as well as what we are doing right in our career field. Because of this experience, I feel better equipped to handle my next comptroller assignment.

Summary

Looking back on my ACSC tour, I can honestly say it was beneficial, and I definitely believe it will be career enhancing. The opportunity to deal with top-notch officers from so many different backgrounds and to be steeped in learning from the vagueness of world politics to the absolute of "if it is not in the POM it's not in the budget," can only help when one is called upon to assume positions of increased responsibility.

I am now keenly aware of how the comptroller function fits into the overall game plan of the Air Force, and I will do all in my power to dispel the myth that budgets belong only to the comptroller and that the working levels have no inputs.

In conclusion, I hope this article will go a long way to relieve any apprehension that may be felt about attending ACSC in residence and will inspire the junior officer or civilian professional to work hard to be selected to attend this school. Don't let fate make the selection for you. You might not be as lucky as I was!

Major Canny is presently the Comptroller, 43 Strategic Wing (SAC) Andersen AFB Guam. He holds a bachelor's degree in accounting from Duquesne University, Pittsburg PA, and an MBA in accounting from the University of Colorado where he has also done post graduate work. He is both a CPA and a Certified Managerial Accountant with distinction. He has had tours as an auditor, an assistant professor at the USAF Academy and as an accounting and finance staff officer. Major Canny is a distinguished graduate of ACSC Class of 1985 and was also the winner of the prestigious Secretary of the Air Force Leadership Award emblematic of the outstanding ACSC graduate. He is also a recent grad of the PMCS, Class 85-D.



Graduate Student Management Assistance Service

Rated Best Article for October 1985 Issue

Major J. Robert Adams' article, *Graduate Student Management Assistance Service*, was chosen by major command Comptrollers as the best eligible article published in the October 1985 issue. Maj Adams is Executive Officer for the DCS Comptroller at HQ SAC. He became the last finalist for 1985 to compete for the *1985 Best Author Award*.

Second place was taken by SSgt Mark Stewart's article,

The Need for an Office Training Program. SSgt Stewart is NCOIC of Cost & Management Analysis for the 437th MAW at Charleston AFB SC.

Third place went to Mr George O. Grimstad's article, *Pre-Identification*. Mr Grimstad is assigned to HQ USAFE as a supervisory staff accountant.

Congratulations to all!



DEPARTMENT OF THE AIR FORCE
WASHINGTON, D.C. 20330

OFFICE OF THE ASSISTANT SECRETARY

MEMORANDUM FOR AF/AC

**SUBJECT: Professional Development of Financial Management Personnel
(Information Memorandum)**

There is a direct relationship between the quality of financial management we provide for the Air Force and the quality of the professional development opportunities provided comptroller personnel. One of my continuing goals as Assistant Secretary of the Air Force (Financial Management) is to encourage individuals to take advantage of the opportunities available to them. Through training, education, and professional development individuals can become better able to perform quality service as they progress through a financial management career in the Air Force.

Professional education gives individuals the "edge" to perform in an outstanding manner. Every individual should seek every available opportunity to develop this "edge." Opportunities range from technical training in the various specialties to programs that assist and encourage the pursuit of advanced academic degrees, as well as professional development opportunities. One of these opportunities is through active participation in the *American Society of Military Comptrollers (ASMC)*. Both through attendance at local chapter activities and at chapter, regional and national workshops, each individual can expand their horizons and capitalize on their abilities while exploring the many facets of financial management.

I urge all of you to get involved with professional development activities. Let's show the Air Force that we financial managers are true professionals, striving to provide the highest quality financial management we can.

A handwritten signature in black ink, reading "Richard E. Carver", is positioned above the typed name.

RICHARD E. CARVER
Assistant Secretary of the Air Force
(Financial Management)



DEPARTMENT OF THE AIR FORCE
HEADQUARTERS UNITED STATES AIR FORCE
WASHINGTON, D.C.

MEMORANDUM FOR THE AIR FORCE FINANCIAL MANAGEMENT COMMUNITY

SUBJECT: Professional Development

The challenges facing the Air Force financial community are growing each day as we encounter more complex weapons systems. We are continually asked to produce increasingly detailed reporting requirements, to provide greater justification of cost and budget estimates, and to implement new financial concepts such as biennial budgeting. An excellent way to meet these challenges is to expand our horizons and personal contacts through active participation in the *American Society of Military Comptrollers (ASMC)*.

ASMC has grown rapidly over the past several years to become an excellent avenue to broaden our professional expertise through local meetings, working with other services, agencies, and national symposiums.

For those new to the comptroller field, ASMC is a professional organization designed to increase our awareness of financial issues and activities through speakers and association with our colleagues from other services at local chapter meetings as well as regional and national symposiums. Activities are geared toward the fields of financial and general management. The cost of membership is nominal and includes a quarterly professional journal—the *Armed Forces Comptroller*.

I urge each of you to join the ASMC and participate in the educational and career-broadening activities that are offered. One of the distinguishing characteristics of a professional is belonging to a professional society—ours is ASMC—get on board.

A handwritten signature in black ink, reading "Truman Spangrud".

TRUMAN SPANGRUD, Lt Gen, USAF
Comptroller of the Air Force



NOTES FROM THE:

Directorate of Budget

Maj Gen L. W. Smith, II, Director of Budget

Autovon 225-1875

FY 87 Budget Update. Although *Total Obligation Authority (TOA)* in the *FY 87 Budget Estimate Submission (BES)* was the highest it has ever been (\$109.6 billion), the overall financial picture for the Air Force changed dramatically during 1985. Perhaps the most telling statistic was the decline in real growth from the 10% estimated only a couple of years ago to just 1% in the BES; and the outlook for the future is even more pessimistic. Since the FY 86 President's Budget (PB) was submitted to Congress last January, the Air Force has had to accommodate reductions of more than \$73 billion over the next 5 fiscal years (FY 1987—FY 1991).

- ★ Two-thirds of the FY 87 budget is for the strategic, tactical and mobility mission areas, with the remaining TOA covering defense-wide, development base and centrally managed programs.
- ★ We will continue to build our tactical forces in FY 87 with additional procurement of **F-15**, **F-16** and **KC-10** aircraft, and will also invest in new aircraft such as the **C-5B**, **C-17**, **MC-130** and **AC-130**.
- ★ The 56 to 44 ratio of investment to operating costs in FY 87 will sustain the President's modernization and readiness policies but at a reduced rate.

Reflecting the diligent efforts of many people throughout the Air Force, the FY 87 BES is balanced and accurately priced, in spite of overall budget constraints. We will support it vigorously during the upcoming congressional budget reviews.

Operating Budget Ad Hoc Study Group. At the direction of the February 1985 *Comptroller Executive Session*, an ad hoc study group spent two days at HQ USAF studying ways to improve the Operating Budget (OB) submissions. Commands represented were AFCC, AFLC, AFSC, AFOSI, ATC, MAC, SAC and TAC; AFAFC/CWB also participated. Several significant changes developed by the group were adopted:

- ★ The OB is now an exception report. Only those pricing changes that equal or exceed the established parameters must be addressed in the manual submission.
- ★ Parameters for reporting changes to the baseline are increased to 10% or \$2 million, whichever is less (applied at the program element level).
- ★ The "Command Delta" column is no longer required in the mechanized submission.
- ★ POM baseline reports provided to the commands for OB preparation will include data for the current and budget years plus 4 program years (e.g., FY 86 through FY 91 for the FY 88 *Program Objective Memorandum (POM)*).

These changes were implemented in the October 1985 OB "call." The result should be in a reduction in workload for everyone involved, while continuing the OB as a key input for repricing the POM O&M baseline.

One issue remains open. There is significant disagreement with regard to the *Commander's Statement*. Many of the study group members favored elimination of the *Commander's Statement* from the OB, or making it optional. This will be an item for the next *Comptroller Executive Session*.

Data Transmission. The days of telefaxing reports/data are rapidly coming to an end. We have successfully transmitted data from microcomputer to microcomputer, microcomputer to mainframe, and mainframe to microcomputer by using vendor supplied communications software packages. MAJCOMs have even used microcomputers and modem links to transmit unclassified budget submissions over data lines to our Budget Remote Site. The most accurate and user-friendly package we found for all types of transmission is **PC-INTERCOM**; however, another product known as **Z-STEM** has been frequently used for micro-to-micro transmission with MAJCOMs. If you have a requirement to transmit unclassified data to HQ USAF/ACB, please contact our Microcomputer Learning Center in the Information Management Branch (AF/ACBMA) at Autovon 224-4411.



NOTES FROM THE:

Assistant Comptroller for Accounting & Finance

by Brig General Mark J. Worrick

Autovon 926-7461

AFAFC Paper Check Project. Paper checks for AFAFC became a reality beginning with the 6 December 1985 Guard and Reserve checks. We have overcome many obstacles to become the first non-Treasury disbursing office to convert to the new paper checks. Initial reaction to the check has been very good. The new checks are designed to be much more difficult to alter and are about one-third the cost. AFAFC will realize a savings of about \$50,000 per year in check costs alone. The rest of the Air Force will convert during calendar year 1986, with conversion scheduled to be completed by December 1986. It's been a long, hard task, and we are extremely proud that it is finally a reality.

FY 85 Accounting and Finance Awards Program. The Barksdale AFO has been named the *FY Accounting and Finance Office of the Year*. Awards of outstanding overall performance went to Andersen, Bitburg, Edwards, Keesler, Misawa, Pope, Tyndall, and Wright-Patterson (AFLC) Accounting and Finance Offices. Additionally, 21 AFOs received meritorious service plaques. These AFOs were: Bergstrom, Clark, Columbus, Dyess, Ellsworth, Elmendorf, Kirtland (AFCMD), Kunsan, Lackland, Maxwell, Moody, Myrtle Beach, Pease, Peterson, Randolph, Rhein Main, Travis, Upper Heyford, USAF Academy, Whiteman, and Yokota.

Under the *Special Acts and Services Awards Program*, Langley AFB and RAF Lakenheath were recognized for making outstanding contributions to the accounting and finance network in FY 85. Clark Air Base, Hanscom, Hickam, Kirtland, and McClellan AFBs as well as Headquarters Pacific Air Forces and Headquarters Strategic Air Command were recognized for making significant contributions to the accounting and finance network. Plaques were presented to the Directors of Accounting and Finance at the Worldwide Conference which was held at AFAFC during the week of 4 November 1985.

A New Approach to Answering Software Acquisition and Costs Questions at AFAFC. Software costs have become a very significant concern to the Air Force Accounting and Finance Center. Within AFAFC, software design, development, and maintenance comprise a large portion of the personnel resources.

Currently, many of our Air Force accounting and reporting systems are of the 1960's vintage. As our accounting applications are being redesigned, we are taking advantage of "new technology."

Some of the new technology and systems attributes being studied and used are online, menu-driven, user-friendly systems using teleprocessing and a data base management system. Also, use of fourth generation tools and languages are being pursued.

This scenario provides many challenges and questions for management. For example, how much will each system development project cost? How long will it take to get from the conceptual design through the phases of detailed definition, development, testing, and implementation? If personnel resources are not available, how do we enter the world of contracting-out with its myriad of procurement rules and regulations? Contracting-out is perhaps routine for some organizations, but AFAFC has always developed its accounting and finance applications in-house.

We have created a new organization entitled *Systems Acquisition Strategy Office (AFAFC/XSE)* to help answer these questions. The new office includes a systems accountant, cost analyst, computer systems analyst, and contracting officer. The major functions of the organization are: (1) to estimate the size, costs, and schedule of large software development projects managed by AFAFC and (2) to provide contracting knowledge, guidance, and strategy in contracting-out systems development efforts.

Centralized Civilian Pay System (CCPS). The Program Management Office for the Modernization of Civilian Pay has gained approval from HQ USAF/AC and SAF/FM on the proposed system development approach for Phase II, the centralization. The approach calls for using a contractor to design and develop CCPS instead of using a large number of in-house resources. The contractor approach allows us to take advantage of newer technology sooner while freeing in-house resources for other efforts. We intend to use a rapid prototyping tool to speed the system design and increase user involvement up front. Experience has shown rapid prototyping is more adaptable to constantly changing requirements as opposed to the traditional development method where requirements are baselined or frozen. In addition to rapid prototyping, we will require the contractor to use some form of productivity-improving tool. Productivity tools, such as 4th Generation Languages or COBOL Generators, can reduce the permanent system maintenance staff by as much as 75 percent while making it easier to change the system. CCPS is due to be implemented in FY 89.



NOTES FROM THE:

Director of Cost

by Col M.L. Haines

Autovon 227-5311

So you've heard that changes in the cost and management analysis world are in the mill. Rumor control confirms. Yes, changes to the C&MA function are being worked. Yes, some of these changes are significant. No, you should not be looking for a new job. To the contrary, the outlook for the career field could not be brighter. The following will give you some idea of the direction C&MA is heading and the actions being worked.

A general thrust of all the proposed changes is to increase the emphasis on analysis, and particularly cost analysis, at base level. The purpose is to enhance the assistance we provide to commanders in fulfilling their responsibilities. This emphasis on cost analysis should not result in a dramatic change in workload. On the management information side, our role will continue and become more important with the increased use of microcomputers and the proliferation of raw data. Our emphasis will be on data integration and data analysis. Several actions currently being worked to implement the new thrust are as follows:

- ★ Probably the most visible action is the change in the organization name. At the Air Staff, the Directorate of Cost and Management Analysis will become the Directorate of Cost (AF/ACC). The new name reflects the emphasis on cost analysis. MAJCOMs and bases will also be requested to make the name change.

- ★ The AFSC for officers will be converted from 69XX to 674X as one of several actions designed to integrate our entire cost and management analysis capability within the Financial Utilization Field. Using standard criteria, MAJCOMs will review the qualifications of AFSC 69XX officers in their commands and determine whether to immediately award an entry level or fully qualified 674X AFSC. Officers not meeting requirements for the entry level 674X AFSC will be given ample

opportunity to obtain required education and/or training.

- ★ The AFSC for enlisted personnel will also change from 691XX to 674XX. ACMP personnel and several senior NCOs have discussed this change with AFMPC personnel and have identified no adverse impacts this change would have on the enlisted career field. Additional reviews will be performed before the conversion is finalized. These reviews will include an assessment of training and education needs.

- ★ We will pursue establishing a separate job series for civilian cost analysts. We intend to make this a Joint-Service initiative. Training and education opportunities for civilian employees will be an important part of this initiative as well.

- ★ Entry requirements for new accessions will be more specific. Increased emphasis will be placed on quantitative skills and analytical aptitude. For personnel currently in the career field (both military and civilian), updating of quantitative skills will be encouraged.

- ★ Finally, it is worth reiterating that training programs will be reviewed and additional emphasis placed on quantitative skills, methodologies, and applications of cost analysis. This will, undoubtedly, require changes in the content of present courses and creation of some new opportunities for our people.

The actions discussed are both long and short term in nature. Some have been initiated already. Your support for these changes is vital, and we will keep you informed on the status of their implementation. If you have any questions or concerns, please don't hesitate to contact Col Jim Mark (Autovon 225-3980).



NOTES FROM THE:

Comptroller Information Management Office

by Col John L. Tracy

Autovon 224-4180

The Comptroller Information Management Annual Report (CIMAR)

In the last two editions of *The Air Force Comptroller*, we told you the CIMAR was coming. With this edition, we can tell you the CIMAR is here. We thought it appropriate, therefore, to provide you with some background on this document.

In 1982, the Comptroller identified improved information management as an organizational objective. AFAFC/CWX prepared, and the Comptroller published, the first Long Range Information Architecture on 17 March 1983. That document, the *Comptroller Information Master Plan (CIMP)*, provided some early direction for users and implementors of Comptroller information systems. When the Comptroller held the first Long Range Planning Session (AC-90) in late 1983, improved information management was formally documented as one of the four major Comptroller objectives in the first Comptroller *Long Range Objectives and Strategies Plan*. To ensure the objective was adequately addressed, the CIMO was officially activated in March 1984.

In October 1985, the Comptroller performed a comprehensive review of our long range objectives at the AC-95 Conference. The AC-95 attendees reiterated the need for improved information management and recognized the dynamic nature of the task. Because information needs and technology consistently change, the original CIMP needed to be updated. This updating has been completed and the CIMP was retitled CIMAR to recognize its evolutionary nature.

The CIMAR provides the policies, guidelines and standards necessary to allow decentralized management of Comptroller information systems, while ensuring an integrated framework capable of supporting the Air Force mission. All Comptroller information systems which have a requirement to interface or interoperate with other Comptroller systems will be guided by this architecture. Our overall goal is to improve information management and it can only be achieved through the planned exploitation of the rapidly changing information systems technology.

The CIMAR is comprised of five volumes. Volume I

is an overview document which summarizes the issues addressed in Volumes II through V. These volumes provide the details needed by personnel involved in the development, implementation and budgetary justification of Comptroller information systems. From the user's perspective, the CIMAR identifies the qualities and characteristics of information systems required to meet our mission. This will assist users in stating their information systems requirements in terms of required capabilities rather than technical solutions.

From the implementor's perspective, the CIMAR outlines the transition strategy needed to move from near-term to long-term capabilities. The emphasis, throughout, is on flexible, adaptive, and modular systems designed for future growth.

From a joint perspective, the CIMAR capsulizes our information processing deficiencies and provides a summary of the costs and benefits associated with the action items. In summary, the CIMAR is being published to ensure that all Comptroller information management actions are consistent with our long term goals.

Information Resources

During the FY 1988—FY 1992 Program Objective Memorandum (POM) cycle, the Information Resources Working Group met to review all functional Air Force Comptroller-wide information system requirements and establish a priority/ranking list of those requirements for funding approvals. A current funding and summary profile on each program is available for review on the COAN's Functional Index. The information resources data will also become Volume V of the CIMAR.

Information Systems Architecture

The Air Force Comptroller Information Systems Working Group has been meeting at various locations during the last few months reviewing and compiling information systems data, in order to lay down the ground work in achieving the system architecture objectives found in Table 1—2 of the CIMAR.



NOTES FROM THE:

Comptroller Plans Group

by Col C. Wayne Pedersen

Autovon 227-9992

A Word of Thanks

As I look back over the last 2 years as Chief of the Plans Group, I owe thanks to many for our numerous accomplishments. I owe a special thanks to General Browning, who gave me the job and pointed me in the right direction. Thanks to General Spangrud for his continuing support, and to Mr Popple for his little pushes and many words of encouragement. Without these leaders' support not much would have happened. However, with their support, someone had to do the job. I may have been the orchestrator but I did not do the job. I have to say thanks to the following:

- ★ The MAJCOM Comptrollers and the Functional Directors for recognizing the need for planning and devoting scarce manpower resources to the effort in the form of full-time plans offices.

- ★ The planners of all MAJCOM/SOA/Functional Directors for their many hours of work in building the action plans supporting the Comptroller's objectives. This included participation in planning conferences, on working groups and phone calls/letters with many helpful, forward-looking suggestions.

- ★ The many who opposed or did not fully agree with me on where I thought we should be going and how to get there. It was your feedback that made all the plans realistic and solid, because they were put to the test before publication.

- ★ The planners in AF/ACX and AFAFC/CW for their putting-up with me and dedication to the job—all working in unison for the future of comptrollership. A more devoted group or a group with a better sense of direction would be hard to find.

Why do I say thanks? I say it because as a total Comptroller Community we have done something to make comptrollership strong in the future. Each individual accomplishment in itself is not significant, but all together they do have a significant impact. Some of these accomplishments are:

- ★ An institutionalized planning process with a regulation, and people dedicated full time to the effort.

- ★ Two planning cycles and the start of a third that has improved the *Comptroller's Long Range Objectives Plan and Strategies* with the supporting *Action Plan*.

- ★ An involved group who made a substantial improvement in the training and education of our Comptroller force.

- ★ Publication of three career guides—officer, enlisted and reservists—that reflect the Comptroller's objectives for the future.

- ★ A wartime/emergency planning effort that included the development of wartime tasks, standard manpower requirements to accomplish these tasks, the price out of the force required to do the job and the scouring of the shortfalls. This involved every planner and required each to learn a new language, making this task a very tough one.

- ★ The establishment of Comptroller Squadrons which, I believe, will go a long way towards building a unified team of comptroller personnel to provide the best possible service to Air Force members and its mission.

- ★ The development of procedures and establishment of a test bed to try new ways of providing comptroller services using technology, with the hopes of increasing productivity and service.

- ★ The advocacy of comptroller personnel in the POM/BES process in trying to obtain resources to meet present and future needs, as evidenced by the fact we now have 18 active *Comptroller Resource Requirements (CRR)* documents identifying the expenditure of resources in support of the Comptroller's objectives—many requiring funding. One year ago we had only one.

- ★ The groundwork has been laid for several other significant actions including: the consolidation of comptroller functions into one organization at all levels of command, an enhancement to the officer career management program and reorganization of the comptroller function. You will be hearing more about these.

These are several of the reasons for which I say thanks. You are the ones who can take credit for these accomplishments. I feel a great sense of gratitude as I leave this position, and my greatest hope is that I will not be missed. You all have done the job to date—carry on! Thanks for the opportunity to be a participant in paving the way to the future.



NOTES FROM:

The Auditor General

by J.H. Stolarow

Autovon 876-4071

FY 1985 Program Results

In FY 1985, the Air Force Audit Agency provided Air Force managers independent, objective, and constructive evaluations of the economy, effectiveness, and efficiency of their activities through a balanced program of centrally directed and installation level audits. We initiated 113 centrally directed audits (CDAs) at multilocations to evaluate subjects from either a major command or Air Force perspective and issued 90 Air Force reports of audit. Additionally, our 80 area audit offices issued 1,899 installation level reports of audit (1,708 regular and 191 Commander's Audit Program) evaluating base activities at over 100 locations.

Our FY 1985 audit program focused primarily on the Supply, Comptroller, Procurement, and Maintenance areas which consumed approximately 54 percent (72,060 mandays) of our direct audit time available. Included in these reviews, and high on our list of priorities, were evaluations of internal controls for the prevention of fraud, waste, and mismanagement. Follow-up on prior CDA coverage also received significant emphasis in FY 1985 with 34 follow-up audits initiated and 19 reports issued.

In the Comptroller area we initiated 10 major audits and issued 10 reports at the Headquarters Air Force level. Twenty percent of our resources in the Comptroller area were devoted to annual verifications of cash accountability at 122 accounting and finance offices. These reviews revealed overall paying and collecting procedures and internal controls were generally satisfactory. Those problems that were identified were isolated occurrences and correctable at base level. During FY 1985 we also continued our annual audit of the Air Force Internal Control Review program managed by the Directorate of Cost & Management Analysis at HQ USAF (AF/ACM). Two on-going efforts which are designed to assist financial managers are an audit of the Comptroller Office of the Future, and evaluation of the adequacy of internal controls described in justification packages for centrally managed allotments (CMAs). Effective internal controls are essential to the CMA program to assure that Air Force managers can retain the flexibility provided by CMAs.

A significant portion of our audit resources expended in FY 1985 was devoted to audits requested and directed. Of 152 centrally directed audits in progress at the end of FY 1985, 59 (39%) were in this category (Congress—1, DOD—19, SAF—21, HQ USAF—10, and MAJCOM/ SOA—8). Of those requested/directed by DOD, 12 were for application DOD-wide by all military services.

Total potential monetary benefits identified in FY 1985 audit reports were over \$831 million. Management concurred with approximately \$545 million (66%) and the remainder are in various stages of the review and resolution process.

A few examples of some significant audit results which provided management the opportunity to improve efficiency are detailed below:

- ★ During a survey of variable safety level (VSL) requirements for recoverable items, we alerted management to a programming error which occurred during conversion of one computer system to another, causing an overstatement of requirements for certain items. As a result of recomputing VSL requirements, air logistics centers cancelled/terminated acquisitions totaling \$344 million.

- ★ Auditors disclosed errors in the requirements computations model for "other" war readiness materiel (OWRM) which allowed Air Force managers at two air logistics centers to cancel or reduce unnecessary buy quantities by \$135 million.

- ★ Responding to auditors' recommendations to identify the extent of contractor overcharges and negotiate recoupment actions, management at an air logistics center took prompt action to renegotiate a spares pricing agreement that allowed a sole source contractor to realize a profit of 47.5 percent, instead of the negotiated profit of 12 percent. Total spares overpricing on orders of \$17.4 million during a 5-year period were estimated to be as much as \$2.1 million.

Other actions taken by the Audit Agency to improve service included an initiative to provide Air Staff Board Panels with information on planned/in-process audits by external agencies, as well as the Audit Agency. This could aid in their deliberations on various Air Force programs. In addition, this effort (to be continued on a recurring basis) provides an opportunity for the AFAA to support the Planning, Programming, and Budgeting System.

In another initiative to encourage constructive dialogue among senior Air Force officials, an Air Force Audit Committee was established with the first meeting held on 10 July 1985. Members include the Assistant Secretary of the Air Force for Financial Management (Chairman), The Auditor General, the Deputy Auditor General, the Assistant Vice Chief of Staff, and Secretariat officials. The development of mutual goals and objectives is expected to enhance the utility of audit resources in future years.



Comptroller Civilian Career Management Program

Autovon 487-6450

by Ms Marti Maust

Total Person Score Update

All program registrants will receive a letter shortly giving their current *Total Person Score (TPS)* based on their *Civilian Performance and Promotion Appraisal (CPPA, AF Form 860)*, awards, education and interview score. Those individuals who did not interview this year will show their score from the 1984 cycle; current 1985 scores will be available for those who interviewed in the cycle just completed. Individuals who did not interview in either 1984 or 1985 will have an interview score of zero. All registrants will have a new TPS as a result of the appraisal cycle, the change in elements, and updated awards and education data. Remember, based on the decision of the Policy Council in July the TPS is now calculated as follows:

Interview	75 pts	37.5%
CPPA Part III	85 pts	42.5%
CPPA Part IV	15 pts	7.5%
Education	15 pts	7.5%
Awards	10 pts	5.0%
TOTAL	200 pts	100.0%

The best way to ensure the data used to calculate your TPS is accurate is to request a copy of your Career Brief from your local CCPO. It will show the awards and education data recorded, plus reflect your employment history. Since this is basically the data a selecting official receives when your name is included on a job referral certificate, you should take time to make certain it is accurate and up-to-date.

Awards Element Changes

The awards categories which result in TPS points have been expanded. Individuals receiving awards covered by **AFR 900-49**, USAF Comptroller Awards Program, the American Society of Military Comptrollers national awards; and the Headquarters Air Force Audit Agency awards identified in **Audit Agency Regulation 900-3** will now have them credited to their TPS. It is imperative that anyone impacted by this change make sure their local CCPO enters the award in the Personnel Data System—Civilian (PDS-C).

These awards will be *Class I* awards and points will be credited based on the recency of the award. Awards received less than 3 years ago will receive three (3) points, awards received 3 to 5 years ago will receive two (2) points, and awards received 5 to 10 years ago will receive one (1) point.

1985 Interview Cycle

The 1985 interview cycle began officially on 3 September 1985 with the first panel at Norton AFB CA, and continued until 22 November 1985. Approximately 2,300 individuals were interviewed by 24 panels at 34 locations. Prior to the interviews themselves, a great deal of time was spent by the CCCMP Team and the TPS Oversight Committee in the preparation, review and validation of the interview questions to be used this year. A meeting of potential panel chairpersons was also held at Randolph AFB TX to discuss the interview questions and procedures to ensure consistent application of the scoring criteria across all the panels. Now that the cycle is over, additional efforts will be made to review the results statistically and validate that the interviews are providing the kind of information desired. The Policy Council will continue to use this information in its deliberations of whether the interviews should be continued, and to justify the time, effort and expense involved in the process.

HAIL/FAREWELL

Mr J. Bert Dycus has been promoted to Chief of the PALACE Team, replacing **Mr Tony Colucci** who moved to HQ USAF/ACF.

Ms Peggy Cramer has joined the team as the Budget representative, and **Ms Dixie Sloan** is now working the Cost and Management Analysis issues.

Remember, these individuals are functional representatives who have spent their careers working in their particular career fields. Please call them if you have questions about your career, and how CCCMP can help you maximize your potential.



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell

Autovon 224-5437

1985 Senior NCO Comptroller Conference

The 1985 *Senior NCO Comptroller Conference* was held at the Pentagon again in 1985. (The "Puzzle Palace" is a nice place to visit.) Representatives from the MAJCOMs/SOAs were well prepared for the discussion items and combined with the interface at the Air Staff made the conference a total success. I can attest to the fact that this conference had the most vigorous discussions on Comptroller programs I have ever been associated with.

Conference Topics/Actions

Schoolhouse—CMSgt Murphy gave an overview of student production, status of CDC's, resident training update, COOF, and led a discussion on System 11 implementation and training. The bottom line is: *Be ready—there's a lot of work ahead!*

AFAFC Briefing—CMSgt Thompson covered the now present DOD Authorization Act, flat rate per diem and new form, travel generated leave, automation of normal leave processing (Four Phase versus Z-100), and our interface with the Personnel Community on entitlements.

Trainer/Trainee Guides—MAJCOMs are reporting good usage; however, there are some bases lagging behind. Some commands have made the guides special interest items for the IG and Comptroller checklists. *Action:* The Air Staff will formalize the program about 1 April 1986.

Cross-Utilization—Cross-utilization is gaining more acceptance everyday; however, we still have more work to be done in the Budget area. The Supplemental Course at Sheppard AFB should be used to the maximum and the Schoolhouse folks will ensure the curriculum is up-to-date.

Manpower Grade Allocations—We at the Air Staff are presently working this subject area. It is very important for the commands to stay current with the Manpower world because we only publish the guide at this level; the commands must fight for the proper allocations. *Action:* Manpower guidance for FY 1987—FY 1989 will be published in May 1986.

Comptroller Awards Program—Keep up the good work and we ask the commands to nominate their best people! *Action:* Change the MAJCOM nomination process from officer, civilian or enlisted from each discipline to officer, civilian and enlisted

from the MAJCOM/SOA Comptroller. This change takes place immediately.

Comptroller Squadrons—Commands have been given the authority to test or implement. Be very cautious of the overhead factor. We have a lot of manning shortfalls and grade rollbacks, and presently cannot afford to convert slots to first sergeants.

Mini-PMCS for Chiefs or Senior NCOs—One of three things will happen this year:

1. Development of a program and enter it into the POM process for approval.
2. Hold a Comptroller/Senior NCO Conference at Maxwell and utilize the PMCS staff and guest speakers. The command participants would have to fund.
3. Have one Chief/Senior NCO from each service be a member of a regular PMCS class if the prerequisites are met.

Other subject areas briefed and discussed were enlisted demographics, OTS policy, and the Comptroller Staff Officer Course.

Super special presentations were given by SMSgt Flowers on Worldwide Manning; CMSgt Smith on Promotions (Selection Rates), and CMSgt Allen on "What the Commissary Has Done and Will Do for You—Get Involved, It's Your Store."



Conference attendees are shown from left to right: Seated: CMS Robohn, AAC; CMS White, SAC; CMS Murphy, Schoolhouse; CMS Thompson, AFAFC/SEA; CMS Sewell; CMS Magnotta, TAC; SMS Flowers, AFMPC; CMS Foley, AFSC. Standing: SMS Gardner, SPACECMD; CMS Mathews, AFRES; SMS Kanter, USAFA; CMS Tittle, USAFE; CMS Rago, Bolling; MSG Woost, CWB; CMS Wicker, ATC; CMS Wood, AAC; MSG Koplin, AFLC; SMS MacFarland, ESC; CMS Seavey, PACAF; CMS May, AU; CMS Harris, AFCC; CMS Smith, MAC; CMS Allen, AFCOMS.

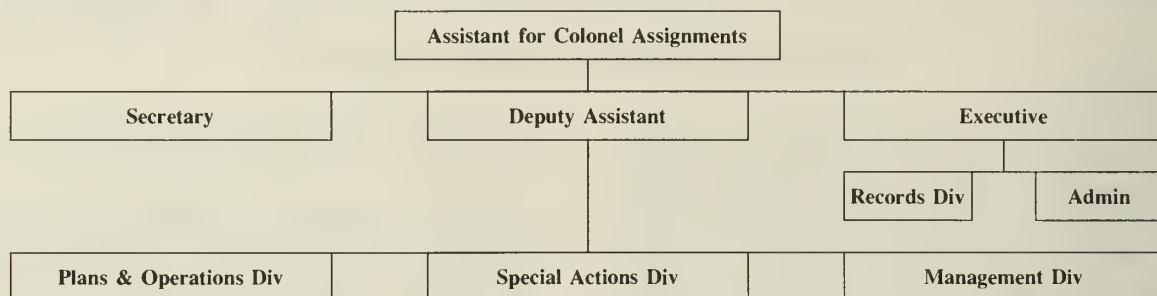


NOTES FROM:

The Colonels' Group

by Maj William E. Parsons—Resource Manager, Management Division

Autovon 487-6951



Since this is the first article in *Notes from the Colonels' Group*, it seems appropriate to tell you about our 31 person organization. As the above organization chart indicates, the Colonels' Group has four divisions. These divisions perform a number of functions that are extremely important to Comptroller colonels.

Assignments. One of the most visible functions is making assignments. The assignment process for Comptrollers and the importance of the **AF Form 620, Colonel Resume**, were discussed in the July 1985 issue of *The Air Force Comptroller*. In the **Management Division**, four resource managers are responsible for assignments of all colonels in certain AFSCs. For example, I handle the assignment actions on all colonels going to positions with a DAFSC of Comptroller (67XX/69XX/005X), Air Traffic Control (16XX), Information Systems (49XX), Intelligence (80XX), Security Police (81XX), and OSI (82XX). The **Plans and Operations Division** has five resource managers who make assignments on colonels in operational type AFSCs (i.e., 0026, 0036, 0066, 0076, 0086, 0216, 14XX, 17XX, 18XX, 22XX, 31XX). Rather than being divided by AFSC, they are divided by organization. To illustrate, one of the resource managers handles assignments on the above command/operational/plans AFSCs for AFSC, ATC, AFLC, AFCC, AFTAC, AAFES, ARPC, ESC, AFOSI, and AFOTEC.

Retirements. An important function of the **Special Actions Division** is processing all colonel retirements. Each year approximately 14.5 percent of the colonel force retires. This year that equates to 828 colonels. In the comptroller career field, the percentage is usually a little higher. One of the retirement questions asked most often concerns time-in-grade. To retire as a colonel, the individual must serve three years as a colonel. This is sometimes confused with the two years active duty service commitment when accepting the rank of colonel.

Senior Service Schools. A second function of the **Special Actions Division** involves attendance of Senior Service Schools (SSS) in residence. As soon as the colonels list is released, they ask for availability of all colonels and colonel selectees eligible to attend SSS. In January, a general officer board designates the available colonels to attend Air War College, National War College, Naval War College, Army War College, Industrial College of the Armed Forces, NATO Defense College, Royal College of Defence Studies, Canadian Defence College, Department of State's "The Senior Seminar," Indian National Defence College, or Inter-American Defense College.

Board Memberships. A third function of the **Special Actions Division** that may be of interest to you is selection board memberships. These boards, which require approximately 400 colonels annually, are for central promotion, regular/indefinite reserve, SSS/ISS designation, OTS/AECP, and special trophies and awards. Board participation is an opportunity for you to help select the leadership of the future and recognize those among our ranks deserving recognition. If you would like to be a member of one of these boards, you should make your desires known to your MAJCOM or equivalent headquarters.

Records. The **Records Division** is the repository for all colonel and colonel selectee selection folders. They quality review all incoming OERs, citations, and photos prior to acceptance for file in the Headquarters USAF Officer Selection Folder. The data on the **AF Form 620** is also input into the HQ AFMPC computer by this division.

If you have any questions concerning the above functions, please call the following **Autovon** numbers.

Assignments	487-6951
Retirements/Board Selection/SSS	487-6395
Records	487-6266



NOTES FROM THE:

Comptroller Career Management Team

by Capt Charlie Farrell

Autovon 487-5031

In our last article we addressed assignment methodology and provided a summation of how the assignment process actually works. The article explained that our goal is to put the right person in the right job to satisfy Air Force needs, while providing progressive career development opportunities for the officer. As a follow-on to our last article, I will address what it takes to be competitive for progressive career opportunities.

One of several opportunities the comptroller career field offers is AFIT sponsored master's degrees. This program is very competitive with over 80 volunteers competing for 13 slots. During our review of candidates for AFIT graduate programs starting in the summer of 1986, we eliminated over three-fourths of the applicants because they had not attempted to complete PME, pursue a master's degree on their own, or work hard enough to receive top OER ratings. The same selection standards exist for attending the Comptroller Staff Officer Course, Professional Military Comptroller School, and Education-With-Industry. If you want it—work for it.

Unfortunately, not all of our super/key career progressive jobs are located close to home, in the CONUS or in a tropical environment. You must be willing to be mobile to be successful. Over 50 percent of the calls we receive place geography first and career progression second. This holds true for all grades—lieutenants through lieutenant colonels. I'm not saying the officer should totally ignore his/her personal geographic desires. Instead, the officer should first look at career progression, find the challenging jobs, then review the locations of the jobs and make a wise career decision.

Two comptroller AFSCs prior to captain are not mandatory to compete for a progressive assignment. Become an expert in your current AFSC before broadening into another comptroller discipline. Granted, two fully qualified comptroller AFSCs are required prior to becoming a Wing Comptroller, but don't forget this opportunity will not normally surface until you reach the field grade ranks. View your career plans realistically. Also, don't forget the benefits of obtaining both operational and acquisition experience. This will aid in qualifying for high level positions in future years.

A strong background in leadership positions enhances your opportunity for future progressive assignments. Strictly staff and analytical experience do not prove your

leadership abilities. There is nothing wrong with going from a MAJCOM or Air Staff assignment to a Wing Comptroller position. Career progression is viewed two ways—level of assignment and level of responsibility. Junior officers should not discount the tremendous supervisory responsibilities that can be gained as an Accounting and Finance Officer.

The job you have now is the most important. When the time comes for your next assignment your current performance will be the most influential factor. Without a strong record it becomes difficult to obtain a solid progressive job. The comptroller career field has approximately 1,600 officers but you'd be surprised how fast an officer's reputation travels. If you're good, the career field will know it. Your job performance and reputation are key to progressive assignments.

Keep your **AF Form 90** current. A recent review of all Form 90's on file revealed that the oldest was dated 1970, with approximately a fifth of our officers having a Form 90 over four years old. Also, since the front of the Form 90 is geographically oriented, please use the space provided on its reverse side to explain the types of positions you desire and how you feel these will help your career. For the Form 90's received during the month of October 1985, only 30 percent of the officers took the opportunity to provide narrative comments on the back. We review all Form 90s. If the Form 90 indicates you are a volunteer for an overseas assignment we assume you mean it. If you are selected as a volunteer for a progressive overseas assignment you will not be released from the assignment simply because you have now changed your mind. Discuss your individual Comptroller Career Development Plan and Form 90 options with your supervisor prior to submission.

I hope this perspective, in conjunction with our October 1985 article, continues to inform you on how assignments are worked and how "you" can compete for progressive jobs/opportunities. Remember, hard work, outstanding OERs, current PME, educational achievements, a solid reputation and mobility are the key factors to compete for progressive comptroller positions and success.

Effective 30 November 1985, Capt Farrell assumed duties as Executive Officer for the Director, Support Officer Assignments Division. Congratulations!



NOTES FROM THE:

Data Systems Design Office

by Col Sam Piccolo

Autovon 446-4181

Civilian Pay Modernization

In support of the Civilian Pay Modernization Program, under the program direction of AFAFC/XSC (Modernization of Pay Office), we are currently redesigning the base level civilian pay system. The new system will be called the *Air Force Standard Civilian Automated Pay System (AFSCAPS)* and, if all goes according to plan, will be implemented in the summer of 1987. One of the major objectives of this effort is to eliminate the use of punched cards. This will be primarily achieved through the use of on-line terminals in the civilian pay offices and the Sperry Database Management System known as **DMS**. However, the elimination of time and attendance (**T&A**) cards presents a special problem and is being addressed separately.

We are working with the Air Force Computer Acquisition Center (**AFCAC**) to acquire special purpose source data entry (**SDE**) equipment for the collection of time and attendance data. Besides the obvious need for accuracy and timeliness, the acquisition also has the following major goals:

- ★ Reduce the workload on the pay clerks associated with the T&A data collection process.
- ★ Do not increase the workload on the timekeepers or employees when recording and certifying the T&A data.

We have researched commercially available SDE equipment and visited several agencies (government and non-government) to gather information on their experiences. We found the most used techniques to be either direct key-in by a group of data entry clerks or the use of either optical character readers (OCR) or optical mark readers (OMR). Our analysis shows that direct key-in will not reduce pay clerk workload, and in fact may increase it, especially at large installations like the Air Logistics Centers. Our visits to industry and other government agencies resulted in a decisive opinion favoring OMR over OCR technology because of its accuracy and ease of use.

To validate the concept of collecting T&A data using an

OMR and to provide invaluable experience in support of the AFCAC acquisition, we have developed a prototype system and are testing it currently at Maxwell AFB AL. In this system a T&A form takes the place of the T&A card and reporting is done on an exception basis. That is, the form comes to the timekeeper with the name, SSAN, pay block, pay period, and work schedule already filled in—the timekeeper codes in exceptions to the schedule on a daily basis. If the individual works the schedule as indicated no entries are needed on the form except biweekly totals and the signature of the certifying official.

The prototype system we developed uses a National Computer Systems (**NCS**) optical mark reader in conjunction with a Sperry personal computer. Software is provided within the personal computer to:

- ★ Collect the data from the OMR forms.
- ★ Perform the initial T&A edits (which today are done overnight at the base mainframe).
- ★ Accept key-in correction of erroneous data by the pay clerks.
- ★ Create an input file for pay computation and automatically transfer it to the mainframe.

The entire process which in today's system typically takes a full day, a lot of keypunching, and at least one overnight edit, can be done in approximately 4–6 hours, all within the pay office.

Thanks to the tremendous cooperation and assistance of the Maxwell AFO, particularly Mr Trull (Deputy AFO), Mr Hess (Civilian Pay Chief), and the entire civilian pay staff, live payroll processing using the prototype was accomplished during October and November 1985. At press time the results of this effort were to be provided in a formal report to the Civilian Pay Modernization Program Manager and available to the Comptroller Community in December.



NOTES FROM THE:

Comptroller Training Division

SHEPPARD TECHNICAL TRAINING CENTER

Maj John O. Jacobus—Chief, Comptroller Training Division

Autovon 736-2098

Enlisted Supplemental Training

by MSgt Robert A. Sullivan

Supplemental training courses are designed to provide training in a portion of an Air Force specialty without a change in the individual's AFSC. The Comptroller Training Division currently offers eight supplemental courses tailored to meet the needs of the Comptroller Community. These eight courses were written for a student with little or no knowledge in the applicable subject matter area (SMA).

For instance, an individual in the Military Pay SMA may be scheduled for reassignment to the Travel SMA. Our supplemental Travel course would be ideal for that person because it will provide the "basics" to that individual in order to perform more effectively in his/her job in the minimum time possible. The supplemental courses can be an invaluable tool in your cross-utilization program.

Five of the eight supplemental courses have been completely revised. The new courses will begin with classes scheduled to start on the following dates:

Accounts Control	860107
Commercial Services	860129
Materiel	860219
Travel	860108
Military Pay	860203

Each course features new material, with all the information as current as possible—as of the date the proofs were sent to the printing plant. Obviously, with changes coming down every day in some areas, it is not possible to have every item 100% up-to-date. We do, however, prepare errata sheets to change specific items as the rules/regulations change.

All of our supplemental courses are designed to bring an individual "up to speed" in a given area, so that the new worker is productive as quickly as possible. Students projected for attendance at our supplemental courses should already be assigned to the area a short time or be projected for assignment into a particular area. The criteria and prerequisites for students are shown in AFR 50-5. Exceptions to the requirements shown in AFR 50-5 can be waived only by the 3700 Technical Training Wing here at Sheppard AFB TX.

Unfortunately, we continue to see students coming to our courses who do not meet the prerequisites for the courses they are attending. Part of the reason is a misunderstanding of the purpose of our supplemental training. The courses are identified by the designation **J3AZR67273** with a three digit suffix which identifies the particular course taught (e.g.,

J3AZR67273 005 is *Travel*, etc). The **J3AZR** is an identifier which tells us the responsible training center/wing, the type of military technical training program, the type of student for which the course is primarily conducted, the course training program objective and the type of training activity providing the training. The **67273** is, of course, the AFSC of the individual to whom the training is most applicable. However, our training is not, and never has been, directed toward the supervision of a given SMA. Our supplemental courses are not "supervisor courses" or "advanced" courses. They *are* courses for personnel expected to move shortly into another area for which their training is no longer current or who have little or no experience in the new job.

A student who attends one of our courses and already has a broad background in the subject matter may become bored, frustrated and disillusioned with the school. Their expectations of an advanced, detailed course cannot be met by the courses we offer. Please review the prerequisites for our courses in AFR 50-5 before sending a student to "fill a slot" which could better be utilized by another individual who would benefit more from the training.

Regarding the students of our courses, we would like to recognize the achievements of some of our basic students who have done exceptionally well in the Tech School. By maintaining a grade average of 95% in our Financial Services Course and 94.5% in the Financial Management Course, a student can be identified as an Honor Graduate. Considering the vast amount of unfamiliar material thrown at these inexperienced troops, attainment of the Honor Graduate status is quite an accomplishment. Our recent Honor Graduates include:

FINANCIAL SERVICES

Sgt John L. Lewis	AB Ronald P. Murray
A1C Steven V. Southwell	A1C Joseph E. Garrido
A1C Sheree L. King	A1C Thomas W. Nickerson
A1C Gayle N. Thomas	A1C Nora A. Virkus
A1C Joseph G. McGowan	

FINANCIAL MANAGEMENT

A1C Daniel E. Blake	A1C Morgan S. Carter
A1C Michael J. Daniel	A1C Mark M. Hallberg
AB Gregory L. Hern	AB Lavonne L. Heying
A1C Zachary S. Hoffman	A1C Steven M. Lemmerman
MSgt Teodorico P. Pallorina*	Amn Clifford C. Parker
A1C Christina A. Tymczak	

* Marine Corps, Republic of the Philippines



NOTES FROM THE:

Professional Military Comptroller School

by Col Charles K. Crawford

Autovon 875-6656

In the last edition of *The Air Force Comptroller*, there was a theme of change under our by-line. We noted changes in personnel as well as changes in curricula emphasis and direction. Yet, we were quick to point out that there are some things in the Professional Military Comptroller School (PMCS) we don't want to change, such as the strength of our great speaker program.

During the past quarter, the faculty and staff of PMCS participated in still another aspect of change—evolutionary change in the Air Force Comptroller organizational objectives, strategies, and actions required to take us into the 21st century. As noted elsewhere in this publication, the *AC 95 Seminar* was held at Maxwell AFB from 6 to 10 October 1985, and we had the honor of serving as hosts. Our direct involvement duplicated the responsibilities we had for *AC 90*, held two years ago.

A more fitting environment couldn't be found for such an ambitious undertaking. The corporate bank of knowledge represented both past and present leaders who have spoken at our school and successfully guided the comptroller profession for years. Not surprisingly, such a reservoir of talent produced many benefits. As you note from the results of *AC 95*, there was significant emphasis on the need for upgrades in recruitment, training, education, and career progression practices in some of our key career areas. Other areas of major interest/concern were determining the proper mix of generalists and specialists, enhancing the work environment, and increasing the quality of work effort through the application of technological changes.

What is the spill-over effect or impact of the *AC 95* results on PMCS? Simply put, the short-run impacts are probably few, but in the long-run, curricula changes will evolve to be consistent with the identified objectives and strategies. Gearing up for professional development of the mid-level financial executive "generalist" will continue to be a team effort, requiring a variety of backgrounds and teaching methods to meet those needs.

From my perspective, PMCS is a vital Comptroller asset for all the military services, and its early involvement in such endeavors as *AC 95* will cause the value of that asset to appreciate substantially. The faculty, staff, and I are looking forward with enthusiasm—standing at ready—to

accept the educational challenge associated with changes known and those yet to come.

Evidence of such preparedness is the giant stride taken over the past 10 months to incorporate into the PMCS curriculum the use and application of microcomputers, thus upgrading the computer literacy of the students attending the Professional Military Comptroller Course. These changes were formally approved by the Air University Program Review Committee on 16 October 1985 and are now included in the Leadership and Management Development Center Curriculum Plan.

We currently have ten Z-100's on hand and are in the process of acquiring, through a variety of sources, approximately ten more. A recent addition to our ADP inventory is a Sony color video projector to be used in conjunction with existing video capability and the Z-100's. A Sony projector was used at our facility for the first time during the *AC 95 Seminar*. It will prove to be an invaluable aid for both faculty and student presentations at PMCS.

Expected results of our course offerings in the microcomputer area do not seek a prescribed skill level. Rather, faculty assessments, coupled with student critiques, continue to determine the level or depth to be covered. Examples of class session titles are "Electronic Spreadsheet—Friend or Foe?" and "Small Business Computers—Capabilities and Applications." These sessions provide additional instruction, respectively, on spreadsheet techniques and their application to microcomputers as well as on the fundamentals of all classes of computers, with a focus on small computers used in business.

More importantly, however, we are finding the introduction of microcomputers in the educational environment has a high payback in corollary benefits. Integrating their use and application into other major areas of study is a logical follow-on step that we are now taking. Analysis for Resource Management (quantitative methods and interpretation of results) and Economics are two readily adaptable areas. In short, microcomputer capabilities and the professional development objectives of PMCS are clearly compatible. We expect even more benefits to accrue to both faculty and students over the next academic year.

PMCS Graduates: Class 85-D Graduated 13 Sep 1985

Their names, ranks and "Idea" papers are listed below.

U.S. Air Force (29)

Abrams, Lynn J., Maj—LD64001A—Defense Retail Interservice Support Program
Bauer, David L., Maj—LD64003A—Sources and Uses, A Funds Management Approach for Program Managers
Bednar, John T., GM-14—LD64004A—The Air Force Civilian Performance and Promotion Appraisal Process
Buie, Audmer J., GS-12—LD64007A—AFLC—Adjunct to Comptroller Initiatives
Canny, Regis, Maj—LD64008A—FFMIP: Is The Air Force Answering The Mail
Cooper, Larry D., GS-12—LD64011A—Will Mechanization/Computerization in the Air Force Commissary Service Really Improve Things?
Cunningham, Philip L., Capt—LD64012A—Matrix—Two Bosses, Three C's and Several Variations
Dahl, Harvey A., GS-13—LD64013A—Governmental Accounting vs Private Enterprise Accounting in Financial Management
Feldman, Mary Jane, Maj—LD64016A—Pay Them or Don't Send Them—The Rent Plus/VHA Controversy
Graser, John C., LTC—LD64000A—Tuning Up Your Committee's Performance
Graser, John C., LTC—LD64019A—A Proposal for Reorganizing HQ SAC/AC
Hardy, Jerry B., Maj—LD64021A—Computer Assisted Instruction for Comptroller On-The-Job Training
Harrell, Jerry A., GM-14—LD64022A—Lessons Learned in Developing a Computerized Management Information System
Horn, John F., Maj—LD64025A—The Current and Future Wartime Role of Comptrollers in USAFE
Jefferson, Ardell R., Maj—LD64026A—Devising a Testing System for Auditors
Knecht, John C., GM-13—LD64031A—Comptroller Office of the Future, Future Development Priority Change
Lively, Mabeline A., GS-12—LD64034A—Overcoming Funding and Ordering Obstacles
McCann, Joan C., GS-12—LD64037A—The Need to Objectively Measure DOD Quality Circles
McGrevey, Michael J., Capt—LD64038A—Employee Discipline: A Management Tool Worth Developing
Neufeld, Jerome C., GM-13—(Special Project)
Pozo, Rodrigo H., GM-13—LD64045A—The Role of the Comptroller as Participant on Top Level Management
Pugh, Danny F., GM-13—LD64046A—Internal Control Program: Commitment to Atrophy?
Rhodes, Sidney P. Jr, GS-12—LD64047A—The Resource Management System and the Foreign Currency Fluctuation Account—Are They Compatible?
Rodriguez, Francisco A., Maj—LD64049A—The Comptroller as a Leader: A Perspective
Schuetz, Richard W., Maj—LD64051A—Improved Budget Planning and Execution by Eliminating Exchange Rate Gains and Losses from the Philippine Peso and Korean Won
Shoemaker, Jane K., GS-12—LD64053A—Resource Management—Civilian Employment and Cost Management Committee (CECMC)—USAF
Stanger, Carl D., GM-13—LD64054A—Changes in Collecting Debts from Active Duty Air Force Member
Steiner, Nicholas W., GS-12—LD64055A—Air Force GB/L Payments—It's Time to Assume the Responsibility

Talleur, Raymond C., Maj—LD64057A—Career Broadening of Air Force Comptroller Officers
Tarascio, John, LTC—LD64058A—Streamlining the Operating Budget Formulation Process

U.S. Army (21)

Amon, John J., GS-12—LD64002A—Cross-Training of Comptroller Careerists
Bharmal, Mohsin J., GM-13—LD64005A—Integration of Efficiency Programs
Cook, Grady D., GS-13—LD64010A—Resource Tracking and Allocation Model—A Follow Up
Eagling, Tom, GS-12—LD64015A—Resource Management in the Reserve Component
Folk, Earl E., GS-12—LD64017A—Automated Delivery, Consolidation and Analysis of Army Industrial Fund Data
Goff, Forrest Wayne, LTC—LD64018A—Management Information for Ballistic Missile Defense
Hamilton, Gretchen K., GS-12—LD64020A—Automation and the Action Officer—Help or Hinderance?
Harvey, Blain M., Maj—LD64023A—Programming and Executing with the OORMS to Prevent Waste and Abuse
Johnson, Danny M., GM-13—LD64028A—Why We Need More Special Operational Forces Missions and Units in the Army Reserve Components
Katzovitz, Deborah, GM-13—LD64029A—How The Army's CA Program Fits into PPBES
Koehler, Robert, GS-12—LD64032A—The Budget Process—An Exercise in Futurity or Just Outdated
Littlepage, Harriet S., GS-12—LD64033A—The Army Industrial Fund Budgeting Progress—Suggestions for Improvements
Loundemon, Charles H., GM-13—LD64035A—Determining Resource Requirements
Lyons, Joseph F., LTC—LD64036A—Financial Management of HQDA Nonappropriated Funds—Time for a Change
McMahon, Lorraine, GS-12—LD64039A—The Budget Contract
Nicholas, Thomas J., GM-13—LD64043A—The Army's New Approach
Roberson, Charles E. Jr, GM-13—LD64048A—Is the Army's Approach to Efficiency (On the Installation) Inefficient?
Rushing, Benny W., GS-12—LD64050A—General Purpose Audit Software
Stone, Gregory M, GS-12—LD64056A—Commercial Activities—Plain and Simple
Warner, Kenneth, Maj—LD64059A—It Is Time to Stop Redundancy in Data Collection
Widden, Howard J. Jr, GM-13—LD64061A—BASOPS—The Army's Shell Game

U.S. Navy/Marine Corps (9)

Breslauer, Edward, Lt—LD64006A—Bailment Reconsidered
Coffey, Patrick, Capt—LD64009A—Managing the Information Resource
Davis, Dequincey A., Maj—LD64014A—The Unsuccessful Development Project Officer: Their Low Expenditure Rate of Research, Development, Test and Evaluation (RDTE) Dollars
Hoffman, S.W., LCDR—LD64024A—A Return to Ethical Behavior
Jenkins, Russell O., GS-12—LD64027A—The Accounting System for Field Activity Reporting to Commanding Officers Accomplishments of the Mission in a Predominantly Reimbursable Environment
Morris, Peggy S., GS-11—LD64040A—Operation and Maintenance Navy Budget Formulation and Execution at the Field Activity Level
Morrisey, Daniel P., CDR—LD64041A—Security Standards for Navy Electronic Disbursing Systems
Schultz, K.H., Capt—LD64052A—Out-of-Service Debts—What Can Be Done?
Zinnerman, Esther E., GS-12—LD64062A—Naval Air Systems Command Unbudgeted OT&E Requirements

Others (3)

Kirby, Carl A., GS-11—LD64030A—OMB Circular A-76, Commercial Activities The Way It Should Be—(DLA)
Nissen, Alan D., GS-12—LD64044A—DLA SAMMS Modernization—(DLA)
Waters, Thomas I. II, GS-13—LD64060A—Work Measurement In The Military Departments—Is There A Better Way to Manage It?—(NSA)

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange
ATTN: DRXMC-D
U.S. Army Logistics Management Center
Fort Lee, VA 23801-6043

AUTOVON: 687-4546 or 687-3570

Include the Logistics Document Number (LD) in your request.

PROMOTIONS



Col (S)
Bunger



Ms
Coakley



Col (S)
Cockerham



Col (S)
Draham



Col (S)
Faith



Col (S)
Graser



Col (S)
Gunderson



Col (S)
Krausse



Col (S)
Laird



Col (S)
Mallett



Col (S)
Malvaso



Col (S)
McVay



Col (S)
Metzger



Mr
Parks



Col (S)
Swenka



Col (S)
Ward

Col (S) Allen D. Bunger is Chief, Exercises and Analysis, Directorate of Budget, Headquarters U.S. Air Force (Pentagon), Washington DC.

Ms Ellen M. Coakley (GM-15) is Technical Director of Cost Analysis, Electronic Systems Division (AFSC), Hanscom AFB MA.

Col (S) Warren E. Cockerham is Chief, Comptroller Division, Directorate of Resource Management, Joint Program Management Office (JPMO), Worldwide Military Command and Control Systems Information System, McLean VA.

Col (S) Joseph J. Draham, Jr is Assistant for Congressional Matters, Directorate of Budget, Headquarters U.S. Air Force (Pentagon), Washington DC.

Col (S) Larry E. Faith is the Pacific Air Forces Representative, Hickam Area Audit Office, Hickam AFB HI.

Col (S) John C. Graser is Chief, Cost & Economic Analysis Division, Headquarters Strategic Air Command, Offutt AFB NE.

Col (S) Edwin G. Gunderson is Director of Budget, Headquarters Military Airlift Command, Scott AFB IL.

Col (S) Daniel A. Krausse is Chief, Resources and Investment Division, Headquarters United States Air Forces in Europe, Ramstein AB GE.

Col (S) James L. Laird is Director of Budget, Headquarters Alaskan Air Command, Elmendorf AFB AK.

Col (S) William F. Mallett, Jr is Comptroller, 20 TFW (USAFE), RAF Upper Heyford UK.

Col (S) Patrick J. Malvaso is Director, Washington Regional Accounting & Finance Office, Air Force District of Washington, Bolling AFB DC.

Col (S) Lawrence T. McVay, Jr is Comptroller, 12 TFW (ATC), Randolph AFB TX.

Col (S) Richard P. Metzger is Chief, Acquisition Reporting and Analysis, Cost Analysis Office, Directorate of Cost, Headquarters U.S. Air Force (Pentagon), Washington DC.

Mr Malcolm G. Parks (GM-15) is Chief, Financial Systems and Programs Division, Security Assistance Accounting Center (AFAFC), Denver CO.

Col (S) Ronald A. Swenka is Program Manager with the Forces and Support Management Directorate, Headquarters Air Force Audit Agency, Norton AFB CA.

Col (S) Floyd E. Ward, Jr is Assistant Chief of Staff, HQ NORAD and Headquarters Space Command, Peterson AFB CO.

Air Force Accounting & Finance Center

Burton, Richard L., to GM-14; AFAFC/XS
Crow, David S., to GS-12; AFAFC/RM
Eaton, Michael W., to GS-13; AFAFC/CW
Frost, Michael W., to GM-13; AFAFC/TC
Garvin, Kent, to GS-12; AFAFC/SI
Grebe, Wanda, to GS-12; AFAFC/RM
Harmon, Betty Jo, to GS-12; AFAFC/AJ
Ledet, Douglas J., to GS-12; AFAFC/CP
Mirabella, Karen, to GM-13; AFAFC/SI
Rubio, Lionirez R., to GS-12; AFAFC/TC
Schmitz, Douglas J., to CMSgt; AFAFC/RM

Air Force Systems Command

Ames, Quinn E. Jr, to GS-13; ASD/ACBM
Brown, James E., to GS-13; ASD/ACPM
Graham, Scott H., to GS-13; ASD/ACCC
Hatton, Jerry L., to GS-13; ASD/ACBM
Knutson, E. Marie, to Maj; SD/AC
Large, Bonnie P., to GM-13; AFFTC/ACX
Long, Lawrence V. Jr, to GS-12; FTD/XOF
Maldonado, Rita J., to GM-13; HQ AFSC/
ACBM

McGinley, James L., to GM-14; HQ AFSC/
ACBO
Michaud, Richard, to LTC; SD/AC
Nasal, Leona, to GS-13; ASD/ACBM
O'Malley, William J., to GS-13; ASD/ACBM
Putnam, Ronald L., to GS-12; ESD/ACCE
Robbins, James E., to GS-12; AD/YUG
Sirmans, James D., to GM-14; AD/ACB
Trenton, Jefferson, to LTC; SD/AC
Tucker, Joe W., to GM-13; AEDC/ACA
Yates, Rosalie, to GS-12; SD/AC

Air Training Command

Billingsley, Gary S., to SMSgt; 12 FTW/ACF
Starr, Yvonne H., to GS-12; HQ ATC/ACB

Air Force Audit Agency

Beaver, Gary C., to GS-13; Norton AFB/FSS
Davis, Mary E., to GS-12; Andrews AFB
King, David W., to GS-12; Little Rock AFB
Lockette, Thomas G., to GM-14;
Wright-Patterson AFB/QLS
McKenna, John H., to GS-12;
McConnell AFB

Ramo, Anthony J., to GS-12; RAF Greenham
Common
Schuettelpelz, Dennis D., GM-12; RAF
Alconbury
Scott, Earl J., to GM-14; Norton AFB
Thompson, Cheryl A., to GS-12;
Elmendorf AFB

Air Force Logistics Command

Blount, Lynn D., to GS-12; HQ AFLC/
ACBOO
Bolden, Frederick I., to GS-12; WR-ALC/
ACBO
Ellenburg, Lewis D., to GM-14; HQ AFLC/
ACBM
Fowers, Jay, to GS-12; OO-ALC/ACA
Linder, June A., to GS-12; 2750 ABW/
ACFSM
Moeller, Delores I., to GM-14; 2750 ABW/
ACB
Rankin, Wilbur, to GM-13; SA-ALC/ACM
Staten, Carroll M., to GS-13; HQ AFLC/
ACMCR
Waddoups, Reo, to GS-12; OO-ALC/ACFC

Promotions... (Continued)

<p>Strategic Air Command</p> <p>Edge, William, to GS-12; HQ SAC/ACB Morris, Joseph J., to CMSgt; Offutt AFB/ACF Petersen, Wade, to GS-12; HQ SAC/ACB Stone, Ron, to GM-13; HQ SAC/ACB White-Olson, B.J., to GS-12; HQ SAC/ACB</p> <p>Air Force Reserve</p> <p>Colson, William H. Jr., to GM-13; HQ AFRES/ACBO Croxton, Michael L., to GS-12; HQ AFRES/ACBOP Griffin, Faye W., to GS-12; HQ AFRES/ACBOT Holley, Ann H., to GS-12; HQ AFRES/ACBOT Lloyd, Virginia H., to GS-12; HQ AFRES/ACBOP Lord, Elizabeth J., to GS-12; HQ AFRES/ACBP Mackall, Chester A., to GS-12; HQ AFRES/ACBOP</p>	<p>Stapleton, Robert A., to GM-13; HQ AFRES/ACMC</p> <p>United States Air Forces in Europe</p> <p>Vanzant, Larry W., to GM-13; HQ USAFE Yankee, Eileen P., to GS-12 at SD; 81 CPTS, RAF Bentwaters UK</p> <p>United States Space Command</p> <p>Gardner, Gregory, to SMSgt; HQ SPACECMD/ACFF Bradley, Walter, to GM-13; HQ SPACECMD/ACFA</p> <p>Tactical Air Command</p> <p>Cale, Gary L., to SMSgt; 354 TFW/ACF Dabbs, Daniel W., to CMSgt; HQ TAC/ACMC Rand, John M., to CMSgt; HQ TAC/ACFQ</p>	<p>Sharp, William D., to GS-12; 366 TFW/ACF Specker, Deborah A., to CMSgt; 56 TTW/ACFC Young, Robert L., to CMSgt; 1 TFW/ACF</p> <p>Headquarters U.S. Air Force</p> <p>Atkinson, Barry L., to GS-13; AF/ACBMA Finkbiner, Karen S., to GS-13; AF/ACBIA Hammerle, Sonja J., to GS-14; AF/ACBID Ludwig, Manfred A., to GS-13; AF/ACBMC Neumann, Richard D., to GS-14; AF/ACBIC Sable, Sandra L., to GS-13; AF/ACBE Smith, Thomas L., to GS-13; AF/ACBOJ</p> <p>Air Force Technical Applications Center</p> <p>Phillips, Horace K., to GS-12; HQ AFTAC/ACB</p>
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RETIREMENTS



Col Fitzgerald



Col Harrison



Col Peschel

Col James D. Fitzgerald was Director of Cost Analysis, Space Division (AFSC), Los Angeles AFS CA (23 years of service).

Col Billy M. Harrison was Comptroller at Lackland AFB TX (ATC) (23 plus years of service).

Col John R. James was Comptroller, U.S. Air Force Academy, Colorado Springs CO (over 26 years of service). (No photo available.)

Col Franklin D. Peschel was Comptroller at the San Antonio Air Logistics Center (AFLC), Kelly AFB TX (30 years of service).

Mr James F. Williamson (GM-15) was Region Chief, Southern Audit Region (AFAA), Langley AFB VA (over 36 years of service). (No photo available.)

<p>Strategic Air Command</p> <p>Davidson, Garry E., MSgt; McConnell AFB/ACF Evans, Loretta, GS-8; Griffiss AFB/ACF Evert, Joseph A., MSgt; Plattsburgh AFB/ACF Flory, Paul E., MSgt; Vandenberg AFB/ACF Hagar, Frankie D., MSgt; McConnell AFB/ACF Koury, Helen, GS-4; Griffiss AFB/ACF Palmer, Phyllis, GS-12; HQ SAC/ACB Teply, Carl, GS-12; HQ SAC/ACB</p> <p>Military Airlift Command</p> <p>Bruening, John A., SMSgt; 443 MAW/ACF, Altus AFB OK Kulscar, James A., SMSgt, 1 SOW/ACFPM, Hurlburt Fld FL</p>	<p>Richard, Ronald H., CMSgt; 437 MAW/ACF, Charleston AFB SC</p> <p>Air Force Systems Command</p> <p>Carrier, Lorraine M., GS-5; AD/ACC Dillon, Harry H., GS-11; AD/YNG Levesque, Louis E., CMSgt; HQ AFSC/ACF Moomaw, Mable D., GS-8; ASD/ACF Moore, Joseph, MSgt; AD/XRG Morris, Nina L., GS-5; AFCMD/ACF O'Donnel, William T., CMSgt; AEDC/AC Rogers, Nelson M., GS-12; ASD/ACPM Wheeler, Anna H., GS-9; AFFTC/ACD White, Mildred E., GS-7; ASD/ACF Wiley, Luella, GS-5; AFCMD/ACF</p> <p>Air Force Audit Agency</p> <p>Donahue, Wayne O., GS-12; Norton AFB/ACB</p>	<p>Pritchard, Thomas F., GS-12; Sheppard AFB</p> <p>Air Force Logistics Command</p> <p>Cherrington, Olive, GS-7; WR-ALC/ACFG Clark, Betty E., GS-12; WR-ALC/ACM Guerrero, Tomas, GS-5; SA-ALC/ACFC Haley, Sheila, GS-5; SA-ALC/ACF Hershman, Victor, GM-14; SA-ALC/ACB Irvin, Audrey, GS-5; SA-ALC/ACF Karst, Victor, GS-4; SA-ALC/ACF Lyles, Weavie, GS-7; SA-ALC/ACF Maidt, Hilda, GS-5; OC-ALC/ACFMB Ortega, Margot, GS-8; SA-ALC/ACFTC Strapkovic, Paul, GS-7; SA-ALC/ACFSC Taylor, Duane R., GS-11; OC-ALC/ACFSCA Wilder, Michael C., LTC; WR-ALC/ACF Yvarra, Manuel, GS-8; AMARC/ACR</p>
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Second Star for General Charles D. Metcalf

In November 1985, Brigadier General Charles D. Metcalf was appointed by the President of the United States to be promoted to the rank of Major General. General Metcalf is the Comptroller for Headquarters Air Force Logistics Command at Wright-Patterson AFB, Ohio.

General Metcalf was born on 18 June 1933 in Anamosa, Iowa, and graduated from Anamosa High School in 1951. He graduated from Coe College, Cedar Rapids, Iowa, in 1955, with a bachelor of arts degree. He received a master's degree in business administration from Michigan State University in 1964. He completed the Air Force Squadron Officer School in 1962, and the Air War College in 1974.

On 30 October 1955, General Metcalf entered the Air Force as a Distinguished Graduate of the Coe College Air Force Reserve Officer Training Corps Commissioning Program. His initial assignment was as Accounting and Finance Officer (AFO), USAF Hospital, Wimpole Park, England. In 1958 he became AFO at Donaldson AFB, SC. He was next assigned as AFO at George AFB, CA, where he served until 1962.

General Metcalf became the first accounting and finance officer to be assigned in the Republic of Vietnam. He activated the first AFO in-country at Tan Son Nhut Air Base in 1962.

Upon completion of graduate work at Michigan State

University in 1964, he was assigned to Headquarters Air Defense Command (HQ ADC) as chief of the Operations Division, Directorate of Budget.

General Metcalf was assigned to the Air Staff as Programs Officer in the Office of Aerospace Programs in 1967. In 1968 he was selected to serve as Executive Assistant to the Assistant Secretary of the Air Force for Financial Management.

He returned to HQ ADC in 1971 and served for nearly two years as Deputy Director of Budget for the command. After graduating from Air War College in 1974, he became Director of Budget in the office of the Deputy Chief of Staff, Comptroller, Headquarters Military Airlift Command (HQ MAC).

General Metcalf returned to the Pentagon in 1975 as Deputy Chief of the Operations Appropriation Division, Directorate of Budget, HQ USAF.

Returning to HQ MAC in 1976, he again served as Director of Budget until 1978. In July 1978, he became MAC's Deputy Chief of Staff, Comptroller.

From June 1982 until July 1983, General Metcalf was the Deputy Director of Budget Operations, Office of the Comptroller, Headquarters U.S. Air Force (Pentagon), Washington DC.

General Metcalf was assigned to his present position in 1 July 1983, when he achieved the rank of Brigadier General.



Retirements... (Continued)

Electronic Security Command

Tell, Thomas E., CMSgt; HQ ESC/ACB

Tactical Air Command

Bales, Ann S., GS-7; 831 AD/ACF
Buttross, David A., LTC; 67 TRW/AC
Fayhee, Aileen T., GS-11; 836 AD/ACB
Lombard, Francis E., GS-11; 366 TFW/ACFA
Ryan, Thomas M., CMSgt; HQ TAC/ACBM

Air Force

Accounting & Finance Center

Fauzion, Rena, GS-9; AFAFC/RP

Horiuchi, Chiye M., GS-11; AFAFC/AJ
Larson, Ruth, GS-9; AFAFC/AJ
Lortie, Robert N., GS-12; AFAFC/AJ
McMillan, Ramona, GS-6; AFAFC/MP
Prentice, William, GS-3; AFAFC/AJ
Reed, Josephine J., GS-7; AFAFC/MP
Reeves, Frances L., GS-12; AFAFC/CP
Staggers, Geraldine, GS-9; AFAFC/AJ
Stephenson, Richard D., CMSgt; AFAFC/DO
White, Robert, GS-5; AFAFC/AJ
Whittaker, Mary, GS-4; AFAFC/AJ

Air Training Command

Davis, Claudia, GS-7; Williams AFB/ACFA
Ganser, Beverly M., GS-7; Williams AFB/
ACFPT

Gore, Virgil E., GS-5; Lowry AFB/ACF
Haas, Melvin, GS-12; HQ ATC/ACF
Hernandez, Mary V., GS-5; Lackland AFB/
ACFMF
Jackson, Alice E., GS-5; Williams AFB/
ACFPM
Knoll, William X., CMSgt; Lackland AFB/AC
McDonald, Ann M., GS-6; Lackland AFB/
ACFPC
Newbill, Phillip, TSgt; Laughlin AFB/ACFMM
Wade, James T., LTC; HQ ATC/ACFC

Headquarters U.S. Air Force

Tobat, Louis T. Jr, CMSgt; AF/ACBE

Best Author Award 1985



THE WINNER Colonel Donald Scooler

Colonel Donald Scooler, the author of the article, *How to Manage the Unmanageable*, which won the best article for the July 1985 issue, has been awarded the 1985 annual **Best Author Award**. Colonel Scooler is the Deputy Chief of Staff Comptroller at Headquarters Military Airlift Command, Scott AFB IL.

Colonel Scooler will be presented a specially engraved plaque commemorating the event.

Standings of the Runners-Up



1st Runner-Up

Mr Charles R. Differding

Mr Charles R. (Bob) Differding was author of the best article for the April 1985 issue, *What Do You Mean—No IRA?* Mr Differding is Chief of Cost and Industrial Fund Systems Branch at the Air Force Accounting and Finance Center, Denver, Colorado.



Mr Wagner

2nd Runners-Up

Mr Joseph T. Wagner and Mr Robert H. Scott

Mr Joseph T. Wagner and Mr Robert H. Scott co-authored the best article for the January 1985 issue, *Cost Considerations in Aircraft Leasing*. Mr Wagner is a resource analyst for Headquarters Air Force Systems Command at Andrews AFB MD, and Mr Scott is a cost analyst for the Reconnaissance/Strike and Electronic Warfare Systems Program Evaluation Office at the Aeronautical Systems Division, Wright-Patterson AFB OH.



Mr Scott

Honorable Russell A. Rourke

The New Secretary of the Air Force

Mr Russell A. Rourke became the Secretary of the Air Force in December 1985. Prior to his appointment, Mr Rourke served as Assistant Secretary of Defense for Legislative Affairs from 7 May 1981 until he was sworn into office as the Secretary of the Air Force.

As Assistant Secretary, Mr Rourke was the principal advisor to Secretary of Defense Caspar W. Weinberger on congressional consideration of the department's legislative program, maintained direct liaison with the Congress, the Executive Office of the President and other government agencies on defense legislative matters, and kept watch over the military departments congressional activities on defense matters.

Prior to May 1981, Mr Rourke served 19 years as Administrative Assistant to several Republican members of Congress, including Representative Harold S. Sawyer (R-Michigan), 1977-1981; Representative Henry P. Smith III (R-New York), 1965-1974; and Representative John R. Pillion (R-New York), 1960-1964.

In between his service on Capitol Hill, Mr Rourke served on the White House staff from 1974-1977. From 1976-1977 Mr Rourke was Special Assistant to President Gerald R. Ford. In this capacity he was responsible for legislative liaison between the White House and the Congress and participated regularly in policy and program meetings with the President, members of the Cabinet and White House senior staff. From 1974-1976 he was Deputy to Presidential Counsellor John O. Marsh Jr.

Prior to entering government service, Mr Rourke was associated with the law firm of Keough, Carey and Costello, Washington DC from 1959-1960. Also, in 1974 he was the Republican-Conservative nominee for Congress in the 36th District of New York.

Mr Rourke has a distinguished military service record. He enlisted in the United States Marine Corps in 1953 and was released as a 1st Lieutenant in 1956 following service in Korea. Mr Rourke subsequently entered the U.S. Marine Corps Reserve and retired with the rank of Colonel in July 1985 following 32 years of service. His personal decorations include the Legion of Merit.

He was born December 30, 1931, in New York City, New York. He graduated from the University of Maryland in 1953 where he received his bachelor's degree with honors. In 1959 he received his LLB from the Georgetown University Law Center.

Mr Rourke was married in 1961 to the former Judith Anne Muller. They have three daughters: Patricia, Elizabeth and Mary Frances.

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The Air Force

COMPTROLLER

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April 1986

UNIVERSITY OF ILLINOIS
AT URBANA-CHAMPAIGN

The 1985 USAF COMPTROLLER AWARDS



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Mr Richard E. Carver
*Assistant Secretary of the Air Force
(Financial Management)*

Lieutenant General Truman Spangrud
Comptroller of the Air Force

Mr Joseph P. Popple
Deputy Comptroller

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A MANAGER'S PERSPECTIVE



This is an editorial page. The opinions expressed by the author do not necessarily reflect the official viewpoint of the Comptroller of the Air Force.

by Colonel C.L. Martin, Jr.
Deputy Chief of Staff, Comptroller
Headquarters Tactical Air Command
Langley AFB VA

In recent years our Comptroller leadership has stressed the need for professional development among both military and civilian comptroller personnel. Top-level support and resources have been given to developing and refining the Comptroller Civilian Career Management Program (CCCMP), stressing the need for both a long- and short-range employee training/education plan and for career broadening opportunities. Career guides have been developed and published for both officer and enlisted comptroller folks, stressing the value of professional military education, formal graduate or undergraduate education, and the need for cross-training at various career points. The Comptroller Staff Officer's Course, the Professional Military Comptroller School and other Air Force Institute of Technology and Air Training Command related courses have been revised and supported to make certain opportunities are available for our professionals at key points in their careers. In addition, the *American Society of Military Comptrollers (ASMC)*, the *Association of Government Accountants (AGA)* and many other professional organizations have established continuing education workshops to focus on specific issues and to supplement the more formal schools. These professional organizations also provide a forum through their journals for our financial managers to publish and express their ideas. Notwithstanding the above opportunities, I believe we have a significant problem within our Comptroller family regarding professional development.

In my view, professional development is like a triangle with three vital sides: top level management providing the resources and opportunities; supervisors encouraging professional development and making folks and resources available; and, employees willing to take advantage of opportunities, often requiring some self-sacrifice. Frequently these last two sides are missing from the professional development triangle!

It has been my experience to observe that

many of our supervisors take the short-run approach and always seem to find excuses for not allowing employees to attend courses or workshops. This indictment applies even to half-day professional continuing education opportunities offered by the Office of Personnel Management, ASMC, AGA or others. In their minds, every day has a "hot project" or substantial workload preventing someone from attending a course or professional school. There is never a "light at the end of the tunnel." Staff requests for cross-training opportunities are also frequently denied because of workload. Throughout my career I have seen this "short-run" approach to career development and, where possible, have tried to make changes. I see it today in my current position and am concerned that it is a significant problem across the Comptroller network... workload will always be too great for on-duty educational support or cross-training development. Employees are penalized because those same supervisors always look for the most experienced and well-rounded applicants (usually outside the organization) to fill vacancies. I believe one of the key tenets of leadership is to prepare subordinates for more responsibility... and many of you are not filling your role.

Supervisors aren't the only ones to blame! Many employees refuse to take advantage of professional development opportunities for schools or cross-training. They get involved in the "activity traps" and can't break away. They enjoy the "security blanket" of knowing their job or field and won't "step-out" into a new challenge in another comptroller discipline. Many don't see the benefits of continuing education and are content to rely on earlier accomplishments. Some have off-duty interests which won't allow them to be away! Often, they aren't willing to suffer the inconveniences or small monetary costs associated with active participation in professional organizations, extended TDYs to attend courses, or the extra time necessary to learn a lateral job in another comptroller

discipline. Yet many, as you would suspect, want that next promotion or monetary award signifying greater potential to their organization. Some supervisors tend not to get involved, believing these decisions are the employee's choice, not realizing the Air Force has the right to expect its employees to "grow" professionally over the years.

One needs only to sit on a CCCMP interview panel, as many of us have done, to see the extent of the problem and the untapped "potential" going to waste because of this lack of supervisor or employee support. Many of our civilian professionals know only one small segment of comptrollership and, as expected, lack the ability or confidence to address macro-issues facing DOD financial managers. Most simply don't understand the interrelationship between the comptroller disciplines. They just haven't had or taken the opportunity to be exposed to a variety of tasks. It is so refreshing to interview that individual who has worked in various functions, who has attended the proper courses, who is active in professional organizations and who can relate to macro issues. The confidence and thoroughness in answering questions and their enthusiasm for future challenges are so apparent. Pragmatically, they find the interview process to be a "piece of cake" after the challenges of new jobs, or after the academic rigors of a school, or in using the communicative and organizational skills developed when active in a professional organization. That involvement must certainly be more than just attendance at monthly or quarterly meetings. This observation applies to both military and civilian financial managers.

My challenge to supervisors and financial managers is basic... the tools are available, the plans have been developed, and the opportunities are present. We need your support and commitment to look at the long-run needs of our Air Force and people. Work professional development issues actively and jointly. More importantly, don't use tomorrow's workload as an excuse for not developing our leaders for the 1990s!



1986 Comptroller Executive Session

by Major Charles T. Bowes
Plans Officer, Comptroller Plans (ACX)
Headquarters United States Air Force

The 1986 USAF Comptroller Executive Session was held 3—5 March 1986 at the Eglin Conference Center, Eglin AFB, Florida. In attendance were the **Honorable Richard E. Carver**, Assistant Secretary of the Air Force for Financial Management; **Lieutenant General Truman Spangrud**, Comptroller of the Air Force; **Mr Joseph P. Popple**, Deputy Comptroller of the Air Force; **Major General George W. Miller**, Mobilization Assistant to the Comptroller; Air Staff Directors; and Major Command, Separate Operating Agency and Direct Reporting Unit Comptrollers. **Colonel H. Wayne Larabee**, Comptroller of the Armament Division, hosted the Executive Session.



The Hon Richard E. Carver, SAF/FM, listens as Lt Gen Spangrud discusses the impact of Gramm-Rudman-Hollings legislation on the Air Force budget.

This year's session focused on the impact of the Gramm-Rudman-Hollings sponsored *Balanced Budget and Emergency Deficit Reduction Act* on Air Force programs. The need for strong financial management skills—both individually and collectively—has never been greater. The **Honorable Robert W. Helm**, Assistant Secretary of Defense, Comptroller, provided the keynote address at the Executive Session dinner. Mr Helm provided valuable insights on what the future might hold as Congress and the Department of Defense continue to struggle with deficit reductions and the impact of Gramm-Rudman-Hollings sponsored legislation.

Several initiatives are in progress to improve the quality of financial management information used for decision making. More than 45 issues were discussed covering the full spectrum of comptrollership. Organizational changes such as establishing an Air Force Cost Center, personnel/training issues to include the establishment of an executive level financial management seminar for Colonels/GM-15s, and a large number of functional area issues were addressed.

Establishing an Air Force Cost Center responsible for cost research, cost factor development, improved program cost estimates, and more effective use of these estimates throughout the **PPBS** cycle is high on our priority list. Additionally, the focus of our cost and management analysis activity is changing to reflect an emphasis on expanding cost/benefit analysis capabilities throughout the Air Force. Discussions included improvements in cost analysis training and restructuring Comptroller AFSCs to acquire this capability.

Brigadier General Mark J. Worrick, Commander of the Air Force Accounting and Finance Center, provided a comprehensive review of A&F initiatives underway to improve accounting and reporting systems and customer services. Other items discussed included improvements to the Internal Control Review process and the status of **Pack Leader** initiatives being tested at Mather AFB.

The conferees were also privileged to attend the March meeting of the Gulf Coast Chapter of the *American Society of Military Comptrollers*. Mr Carver provided a thought-provoking presentation on the need to be sensitive to public perceptions of waste in government. Public opinion is manifested via congressional actions, and we simply must insure that their perception reflects confidence in our ability to spend tax dollars in a judicious manner.

1986 Comptroller Information Management Conference

by Mr Robert M. Garza

The 1986 Comptroller Information Management Office (CIMO) Conference was held at San Antonio, Texas, 3—6 February 1986. *Breaking Out of the Past, Emerging into the Future* was this year's theme. The conference proved to be very productive and successfully addressed the broad spectrum of challenges we face in Comptroller information systems.

The conferees were honored to have **Mr Andrew Bilinski**, Deputy Assistant Secretary for Information Systems Management, Office of the Assistant Secretary of the Air Force (Financial Management). Mr Bilinski provided a very timely presentation on trends in the growth of Air Force ADP expenditures. This clearly indicated that the Air Force is a leader in using ADP technology. Mr Bilinski stressed that we must widen the gap and will have to do it with less funds. **Mr Joseph Popple**, Deputy Comptroller of the Air Force, also addressed the conferees and presented an assessment on the strides we have made in information systems since 1976 and compared it to where we are moving in the future. He emphasized open communications between the Air Staff and the field functional users, and the importance of translating long-term planning efforts into corporate plans and making those plans translate into the Comptroller Action Plan.

In addition to providing feedback to the Major Command Comptroller/CIMO Focal Points on Air Force Comptroller Information Systems initiatives, and crossfeed and status on the current/on-going projects and programs, the conference objectives were to provide:

★ Information on:

- ☐ Financial/Resources Management
- ☐ Information Management
- ☐ Personnel and Training Issues
- ☐ MAJCOM Information Systems Initiatives
- ☐ Office Automation—Local Area Networks
- ☐ ADP Audit & Computer Security Issues
- ☐ Legislative Issues

★ The latest information on the *Comptroller Information Management Annual Report (CIMAR)*.

★ A vehicle in which to exchange information and ideas between the Air Staff, MAJCOMs, and CIMO Focal Points on Comptroller information systems initiatives.

Over 70 conferees from various MAJCOMs/SOAs/DRUs attended the conference. Thanks to the efforts of our Air Training Command hosts, **Lt Col Paul Hughes** and **SMSgt "Bill" Koerner**, the facilities were considered outstanding by the conferees.



Mr Garza officially opens the CIMO Conference.



Mr Bilinski (SAF/FMD) accepts the CIMO plaque from Col John Tracy for a super presentation.



Col Walt Liss (Assistant Comptroller of Air Training Command) presents Mr Popple with the Proclamation from the City of San Antonio making him an "ALCALDE" (Honorary Mayor).

1985 Worldwide Accounting and Finance Conference and Follow-up Actions

by Lt Colonel James E. Chittick

The 1985 Worldwide Accounting and Finance Conference, held at the Air Force Accounting and Finance Center (AFAFC), 5—8 November 1985, brought together major command directors of Accounting and Finance, command senior NCOs, and representatives from other staff activities. This year's theme, *In Pursuit of Excellence... A Look at Current Automation and People Initiatives*, generated lively discussion of the challenges facing the accounting and finance network today and the initiatives we are taking to meet these challenges and prepare for the future.

Setting the stage for the conference, **Brigadier General Mark J. Worrick**, Assistant Comptroller for Accounting and Finance, welcomed conferees and opened the conference, emphasizing the need to maintain our first-rate customer service by:

- ★ Increasing our effectiveness through innovative use of available technology, and
- ★ Providing the best possible working environment, career development opportunities, and training for our work force.

General Worrick stressed the need to work smarter, given today's environment of increasing operational requirements, limited end-strength growth, and possible future budget cuts.

In keeping with the conference theme, the first presentation covered planning and the *Comptroller Long-Range Objectives Plan and Strategies*. This important initiative, also known as **AC-95**, is the blueprint to ensure all Comptroller disciplines (accounting and finance, cost and management analysis, and budget) are organized for increased effectiveness; that new information systems are exploited; and our people are trained, recruited, and developed so we can provide the full range of services needed to meet the changing environment as we move toward the future. The *Comptroller Action Plan* translates these objectives and strategies into specific tasks, each containing milestones to coordinate their accomplishment.

All subsequent briefings were in concert with the AC-95 objectives and centered around the following issues of concern to the accounting and finance network:

- ★ Manpower and the Standards Development Process
- ★ Personnel and Training Initiatives
- ★ Systems Initiatives
- ★ Command Initiatives

In all, more than 30 detailed briefings and related discussions resulted in over 40 conference action items.

Manpower and the Standards Development Process

Manpower and the standards development process were of major concern to the conferees. With new weapons systems entering the Air Force inventory and being limited

to or having no projected growth in end strength, the Air Force is looking for ways to fund operational manpower requirements—a prime source is in the support areas. As a result, all major support functions are undergoing functional reviews designed to develop standards that provide the minimum number of manpower resources needed to accomplish assigned responsibilities.

The accounting and finance standards development project has been in process since April 1983 when major command representatives met at Lowry AFB to define the standard work environment for base-level accounting and finance offices (AFOs). As part of the process, Management Engineering Teams (METs) collected man-hour and workload data using work sampling techniques at selected bases. The Air Force Comptroller Management Engineering Team (AFCOMPMET) then used the measurement data to develop manpower formulas for each subject matter area (SMA). The trial application of the proposed standards at the selected bases resulted in the elimination of all current unfunded requirements and approximately 25 percent of our funded authorizations. Obviously, initial results were not acceptable to the AFAFC or the MAJCOM/ACFs. As a result, a workshop attended by the Air Force Management Engineering Agency (AFMEA), MAJCOMs, AFCOMPMET and the AFAFC was convened at AFAFC on 16—17 September to work the standards issues. Workshop attendees attempted to obtain a remeasurement of the subject matter areas. The commander of AFMEA denied the remeasurement request, but agreed to work all issues surfaced by the conferees. Fifty-six items were identified and are being evaluated by AFCOMPMET and AFAFC. A follow-on workshop will be hosted by AFAFC in the second quarter of Fiscal Year 1986, after the workshop issues have been reviewed and the MAJCOMs have evaluated the results. The driving concern is that the standards provide the manpower required to effectively conduct accounting and finance operations.

Personnel and Training Initiatives

One of the most significant civilian personnel initiatives undertaken has been the development of Standard Position Descriptions (SPDs). A total of 17 SPDs and two "guide" position descriptions have been approved for accounting and finance offices, plus two SPDs for the Air Force Reserves. Some command civilian personnel offices (DPCs) objected to the SPDs in general and alleged they were invalid and improperly classified and, thus, placed a moratorium on their use at base level. They submitted their objections on three of the SPDs to HQ USAF/DPC. HQ USAF/DPC sustained the use of the SPDs and action is being taken at the respective bases to implement accordingly. As a result, we expect their use to increase now that HQ USAF/DPC has verified they

are valid and properly classified. Guide Civilian Performance Plans are also being developed for each of the SPDs to assist AFOs in evaluating the performance of Accounting and Finance civilian employees. As we continue to work toward complete acceptance of the SPDs, the Directorate of Network Operations at AFAFC will provide assistance to help resolve any problems that may occur.

The progress made in upgrading enlisted training programs was briefed here at AFAFC. Several recent initiatives were discussed.

- ★ **AFR 39-1** was revised to eliminate the "A" and "B" shreds from the 672X2 Air Force Specialty Code (AFSC).
- ★ The new 672XX Specialty Training Standard (STS), which requires completion of the "off AFSC" 5-level Career Development Course (CDC) prior to awarding the 7-skill level, will soon be released. This will eliminate redundancy between courses.
- ★ All CDCs are being revised, and many volumes will be reduced in number.
- ★ The draft standardized training directive (AFP 170-30) and trainer/trainee guides are being tested in the A&F network and will be published in April 1986.
- ★ Training programs for new systems, e.g., COOF and Centralized Civilian Pay, are being developed.

Another area of concern being worked is the *Trained Personnel Requirement (TPR)* quota reductions in FY 87 that could impact both our basic and supplemental technical training courses. The latter could have an adverse effect on the cross-utilization program.

An initiative to develop and implement a formal upgrade qualification training program for officers was unveiled at the conference. After evaluating existing MAJCOM officer training programs, a standardized program similar to that used by Strategic Air Command is being developed to include specific training requirements and mandatory documentation of training that prohibits a newly assigned officer from being designated as a deputy until completion of at least 50 percent of the training requirements. The draft regulation should reach major commands for review in early 1986.

System Initiatives

Many of the briefings covered the new systems being developed to enhance A&F effectiveness and to take advantage of new hardware and software technologies. The status of the Comptroller Office of the Future (COOF) systems was of major concern to the attendees. The hardware, implementation schedules, and Sperry Corporation efforts to modify the *System 11* operating system software to make it more user friendly were discussed. Test systems are scheduled to be installed at five locations between January and March 1986. Operational systems will be installed beginning in June 1986. No systems will be implemented during September to avoid interference with fiscal year-end close out. Two systems, *Commercial Services Accounts Payable System (COMSAPS)* and *Materiel Accounts Payable*

System (MAPS), are to be contracted out to an independent software developer to ensure the systems are developed and available for implementation by late 1986. As a result, COOF should be implemented as scheduled.

Centralization of Civilian Pay, the most recent entrant to the systems development arena, has moved from the conceptual stage to initial development. This system is scheduled for implementation in two phases and will ultimately operate on-line (in much the same way as the current JUMPS/JDC system). Base-level functions after centralization will be able to:

- ★ Act as a liaison between the employee and the central site.
- ★ Process data via data entry or Optical Mark Reader equipment (Example: T&A information and employee initiated changes).
- ★ Distribute leave and earnings statements.
- ★ Answer pay inquiries.
- ★ Distribute preprinted time and attendance forms.
- ★ Maintain document files.

This centralization initiative is an ambitious undertaking that will eliminate many labor-intensive tasks while enhancing accuracy and timeliness of the services provided to civilian employees throughout the world.

Participants were particularly interested in the efforts underway to eliminate or reduce paper handling. The Automated Microform System uses computer technology to virtually eliminate document storage requirements and provide state-of-the-art information filing and retrieval capabilities. Major command directors were encouraged to use command funds to acquire the system, since central funding was considered a long-term endeavor requiring POM action.

The Director of Retired Pay Operations discussed initiatives to ensure the best possible service is provided to retirees and annuitants. The AFAFC and AFMPC are currently conducting a test at Lackland, March, and Patrick Air Force Bases to improve the flow of casualty assistance information between A&F and personnel to improve service to annuitants. Attendees were also briefed on the directorate's successful efforts to expedite survivor annuity establishment. Payments are currently being made in less than 30 days. Other areas discussed were payments to the next of kin of missing members, debt collection, state income tax withholding, recent changes to the survivor benefit plan, and the redesign of Retiree/Annuitant Pay and Casualty Annuitant Pay Systems.

The Directorate of Military Pay Operations (MP) has initiated the MP Strategic Program (Life Cycle Pay System) that covers a 15-year period from 1985-2000. The concept, once completed, will result in the integration of mechanized functions relating to active duty and retiree annuitant pay processing. Additionally, the MP Productivity Improvement Program was discussed. Under this program, the director and division chiefs perform a continuous and aggressive review of the MP procedures, practices, and programs. Their goals are to increase productivity, reduce central-site personnel costs, and improve service to members and the field. This aggressive program has saved 52 authorizations

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The Effect of a Balanced Budget on the Department of Defense

by Captain Paul G. Hough

Congressional deliberation on the Fiscal Year 1986 budget stalled months ago over the issue of achieving a balanced budget by the end of the decade. At the center of the controversy was a proposed bill by **Senators Gramm, Rudman and Hollings** which would lead to a balanced budget by 1991. With the national debt at an all time high and no end in sight, the *Gramm-Rudman-Hollings (GRH)* proposal was one most congressmen could ill afford to ignore. As a result, Congress passed the *Balanced Budget and Emergency Deficit Reduction Act* of 1985 which established procedures leading to zero annual deficits. After exploring the events leading to the proposal, this article will examine the bill and determines it will have serious effects on the Department of Defense (DOD) budget. DOD can expect Congress to cut military appropriations in an effort to reduce annual expenditures, as the Deficit Reduction Act is implemented over the next five years. Only by carefully understanding the provisions of the law and its current impact can we begin to understand potential future impacts.

History

To both the American public and Congress, the growing national debt is our most pressing problem. In FY 85 the U.S. had a record deficit of \$211.9 billion. Looking at all four full fiscal years of the Reagan presidency, you find a cumulative deficit of \$733 billion, or almost half of the total national debt.¹ In addition to staggering annual deficits, there is the need to increase the national debt limit from \$1.824 trillion to a mind-numbing \$2 trillion. According to Senator Gramm, raising the debt ceiling to this level is *an admission that Congress and the budget process have failed.*² However, one can argue from an economic point of view that the national debt does not really matter because it is internal debt which we owe to ourselves rather than external debt owed to others.³ For this reason it is inaccurate to compare the national debt to a household budget. The real problem caused by the national debt is the amount of funds required to service the interest. The economists, Musgrave and Musgrave, noted this problem in their text as follows:

*Whether we can "repay" the debt is a misdirected question. The issue is how interest service will affect the economy and how outstanding debt enters into the liquidity structure of the economy. To service the debt, interest must be paid. Taxes raised to finance these payments impose a burden on the economy.*⁴

In FY 85 approximately 14 percent, or over \$130 billion of the entire budget, went to service the debt.⁵ This interest

charge will grow approximately \$20 billion a year if annual deficits are not reduced, taking a continually larger percentage of the budget. And if inflation were to rise to the high levels experienced in the early eighties, the level of interest payments would become critical. Nevertheless, it is the total debt figure that has captured public attention. Thus, the GRH proposal passed the Senate on 10 October 1985 and was attached to legislation raising the government's total borrowing authority.⁶

The original GRH amendment passed by the Senate requires the president to submit decremented budgets to the Congress, which reduces the deficit by \$36 billion each year, starting with a deficit of \$180 billion in 1986 (since changed to \$171.9 billion) until a balanced budget is reached by 1991. Congress is required to pass budgets at the reduced level during the period the law is in effect. However, should the Office of Management and Budget (OMB) and the Congressional Budget Office (CBO) project a deficit greater than that targeted for the year, the president must make across-the-board cuts (but equal in percentage terms) to eliminate the overage. Congress could avoid indiscriminate budget cuts only by devising an alternative plan which puts the budget back on target.⁷ This bill is . . . *the most drastic change in the federal budget process in a decade.*⁸

Not to be outdone, the House passed their own version of a balanced budget plan on 1 November 1985. The main difference between the two plans was that the House plan protected poverty programs and Social Security from automatic cuts while the Senate plan protected only Social Security. In addition, the House plan required steeper cuts because it tried to balance the budget by 1990, instead of 1991.⁹ These differences led at first to a congressional stalemate and political maneuvering which threatened to close the government until additional borrowing authority was approved. However, by 21 November 1985 progress had been made with each side moving partway to the other's position. For instance, the Senate was willing for defense to take more cuts than the Pentagon would prefer, and the House agreed to allow some welfare programs to go under the knife.¹⁰ Further agreement came on 6 December 1985 when the House agreed to the Senate timetable (balanced budget by 1991 instead of 1990) and the Senate agreed to 8 of 28 domestic programs the House wanted spared from cuts.¹¹ With the president urging Congress to move quickly, the House adopted the landmark budget-balancing plan on a vote of 271-154. The Senate approved the compromise bill earlier on a vote of 61-31.¹² Finally, President Reagan signed the bill into law on 12 December 1985, ending months of debate and surprising numerous analysts who had doubted the bill would ever pass.¹³

Timetable for FY 1987 and Beyond

Specific requirements of the *Deficit Reduction Act* must follow this timetable:¹⁴

- Aug 15—OMB and CBO estimate the year-end deficit based on the latest economic forecasts. The amount to be sequestered will be determined from these estimates.
- Aug 20—The OMB and CBO reports are due to the Government Accounting Office (GAO).
- Aug 25—The GAO issues the report to the president after review of OMB and CBO findings.
- Sep 1 — A presidential order is issued identifying the specific budget authority and related factors to be sequestered. The order is written at the appropriation account level.
- Oct 1— The presidential order is effective.
- Oct 5— OMB and CBO issue their revised report to the president.
- Oct 10—GAO issues a revised report to the president.
- Oct 15—The final order, based on the revised report, is effective.

The above timetable applies to Fiscal Years 1987 and out. In addition, the law allows Congress only one month (September) to alter the budget and avoid a presidential order which sequesters funds. Some analysts predict the threat of sequestering funds will prod Congress into action, but others believe the law provides congressmen a convenient excuse for avoiding the tough decisions in a limited resource environment. Still, far more serious criticisms than congressional inaction have been raised over the new law.

Criticisms

While just about everyone agrees that ending annual deficits is an admirable and necessary goal, many also contend the current proposal is not the best way to get there. Criticism of the plans centers around the following areas:

- ★ The plan is unconstitutional.
- ★ The plan eliminates a major element of fiscal policy.
- ★ Congress will not abide by the law.
- ★ The plan is unfair.

From the constitutional standpoint, critics are concerned the balanced budget bill would give the president new law-making powers. This fear stems from the requirement that the presidential order cuts budget authority to control expenditures whenever the OMB and GAO determine the annual deficit exceeds the target amount. In their opinion, Congress would be delegating to the president the authority to repeal laws enacted by Congress. Furthermore, in deciding exactly what appropriations to cancel, the president would be exercising Congress's traditional law-making powers. At least one congressman, Rep Mike Synar (D—OK), has filed suit over the automatic spending cuts. The bottom line here is that the plan as envisioned could move the balance

of power strongly in favor of the executive branch.¹⁵ Although this matter is one that perhaps only the Supreme Court can settle, it is by no means the only flaw of a mandated balanced budget.

Another primary concern is that the balanced budget requirement eliminates a major instrument of fiscal policy. That policy uses tax and expenditure changes as an instrument to achieve economic stabilization. Under classic Keynesian economics, *a deficit reflects an addition to aggregate demand and hence, is expansionary*.¹⁶ For example, in my opinion, while President Reagan's supply side theories failed to balance the budget, the combined effect of tax cuts and massive government expenditures brought the economy out of the severe recession experienced from 1980 to 1982. However, the corollary of macroeconomic fiscal policy is that Congress should apply the brakes in economic good times by raising taxes and reducing government expenditures to repay the debt incurred from deficit spending. Congress seems unwilling to raise taxes in the face of presidential opposition. This position fuels a popular demand for a balanced budget bill to force Congress to do what it should already be doing without the need for new legislation. Thus, by forcing Congress to take proper action in one area, the bill also eliminates a major element of fiscal policy which helps the nation when the economy turns sour.

Because Congress would be severely restricted under either of the current plans, some analysts were skeptical that it will pass. Now that it has become law, Congress could ignore it. Senator Harry F. Byrd of Virginia notes that Congress passed a law in 1978 declaring that all budgets after 1980 be balanced.¹⁷ Obviously that hasn't happened. Nor has Congress paid much attention to the timetable enacted in the 1974 *Budget and Impoundment Control Act*. Thus, Congress need not even repeal a law it passed, they can simply ignore it.

*If a majority of Congress acts contrary to a law then ipso facto . . . , Congress has amended that law. If the law says the budget must be balanced, but a majority approves an unbalanced budget, then the new will of Congress overrides the old, and hang the formality of an amendment.*¹⁸

The prospects that this might happen in late FY 86 seem high considering the cuts the plan will require to achieve the targets.

Finally, the proposal has been assailed from all sides as unfair. Because balancing the budget is a painful process, criticism has been especially intense. Lobby groups, in particular, have contended that although reducing the deficit is necessary, their program should be spared any cuts. It would seem that virtually every program is a "sacred cow." The real issue is what sector should take the burden of deficit reduction. Democrats have favored exemptions for social programs while Republicans insist national defense must not be comprised in the effort to balance the budget. Although the proper level of defense expenditure is a congressional matter, this article looks at the possible impact

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The Effect of a Balanced Budget on the DOD (Continued)

the balanced budget amendment, as currently formulated, could have on the Defense Department.

Budget Impact

Although no one can precisely predict the extent and exact scope of cuts in the defense arena, there can be no question that the *Balanced Budget and Deficit Reduction Control Act* will lead to significant retrenchment in defense spending. Early on, commentators pointed to the "serious disruptions" the plan could cause in vital programs like defense as *agencies are forced to slash spending on such items as personnel, maintenance, spare parts, and ammunition*.¹⁹ More recent analysis has focused solely on the dire effect on military personnel. According to syndicated columnist James J. Kilpatrick, the *potential impact upon national defense... is nothing short of catastrophic*.²⁰ Kilpatrick agrees with Representative Les Aspin of Wisconsin, who wrote in an open letter to the Secretary of Defense, that a cut of 10 percent in the fourth year of the act *could force the firing of almost one-third of all those in uniform*. Thus, the president could be forced to *dismiss 674,000 of the 2,150,000 persons in the armed forces*.²¹ Personnel cuts could be significant because there is no exemption for personnel in FY 87 and beyond. All other budget items would be reduced including the military personnel budget. With existing compensation exempt from cuts, actual numbers would have to be reduced. The major impact will definitely fall upon defense personnel:

*Personnel programs would absorb from 25 percent to 40 percent of any cuts in the military budget triggered by the proposed Gramm-Rudman system for reducing the federal deficit, according to congressional and administration estimates.*²²

The sources of these estimates are Rep Aspin and the OMB. Neither source, however, can pinpoint exactly what personnel benefits would be reduced or eliminated to stay within the statutory ceilings imposed by the bill. Former President Ford, in a speech on 4 December 1985 in Norfolk, Virginia, emphasized that *the management of the deficit should be the (nation's) top priority*. However, he was skeptical of the current plan due to the fact that it would require deep cuts in *some parts of the defense budget, including personnel and research*.²³ Apparently then, there is no doubt that much of the burden of deficit reduction in the Defense Department may fall upon one of the most important military assets—people.

Will the balanced budget plan really hurt defense as badly as predicted? According to Senator Phil Gramm, the new law places 50 percent of across-the-board reductions on defense spending and the other 50 percent on non-defense spending.²⁴ Because defense comprises only about one-third of total federal expenditures, the plan clearly impacts defense

programs more severely. However, this 50—50 split only occurs if spending exceeds targets. Moreover, it is clear that President Reagan does not want defense spending to fall dramatically, if at all. The president demonstrated his support for defense in a recent statement:

*We have no higher priority than maintaining a strong national defense. To that end, I am committed to and will propose budgets that meet this requirement. I look forward to working with Congress to implement our previous agreements on defense spending levels.*²⁵

What is not known is how Congress will treat defense when planning the budget to stay within the thresholds. They could tend to balance it by cutting more from social programs than from defense and avoid any presidentially imposed reductions. However, this is not likely due to the extent of entitlement programs and various welfare programs exempted under the plan. From that aspect, the DOD could expect a severe budget cut.

Yet, another factor must first be considered. Revenues have been climbing steadily during the Reagan administration by about \$75 billion a year (despite tax cuts, proving that the deficit is due to even larger increases in spending, not the tax cuts).²⁶ With this kind of an increase in spending and the plan calling for a \$36 billion deficit reduction each year, the budget could still grow by \$39 billion a year, assuming the economy holds steady. Many economic forecasters doubt that growth will continue through the decade. What this amount translates to is a "no growth budget" each year, assuming a four percent inflation rate. This calculation comes from the fact that the \$39 billion left over represents 4.1 percent of FY 85s total government expenditures of \$945.9 billion.

A no-growth environment is a far cry from the 25—40 percent personnel reductions noted, not to mention military reductions in non-personnel areas. Yet, to maintain strategic growth envisioned by the Reagan administration, personnel programs would suffer as predicted. However, it does not seem likely that our nation would stand for a 30 percent reduction in defense personnel. In summary, the greatest impact will be on military personnel and related programs. Nevertheless, looking at actual figures shows that the requirements of Gramm-Rudman-Hollings could be met with an overall "no growth budget" with real reductions in some areas if real growth is allowed in others.

The Challenge

The key question on the GRH bill is whether national defense will, in fact, be compromised if efforts to balance the budget lead to zero growth or an actual reduction in real terms. As Secretary of Defense Casper Weinberger has said: *We can't have our defense and our security policy be a total prisoner of a rigid formula designed to reduce the budget.*²⁷

Critics expect the DOD will insist every last dollar is vital to national defense and all "requirements" must be funded. However, *the dominant voice now belongs to those who insist that if future federal budgets must be cut, defense must bear its fair share of the reductions.*²⁸ As available resources have diminished, the conflict over defense requirements has grown more acute; and the difficulty in justifying adequate defense levels continues. Convincing a skeptical public that domestic programs should suffer the greater burden will be difficult, if not impossible, considering the recent horror stories on spare parts overpricing, the Sgt York fiasco, and defense industry extravagance. Thus, the challenge for DOD is to provide the most defense for what the country can afford, or is willing to pay:

*Ultimately, the size of the defense budget depends not only upon national security considerations but upon the health of the national economy. While it might be argued that every weapon proposed by the Defense Department is necessary to adequately defend the United States and its allies, this line of reasoning becomes unconvincing in the face of an enormous and growing deficit that threatens to strangle the economy.*²⁹

President Reagan's pro-defense stand could prevent large reductions in the Defense Department, but the administration may have to change its stand if public support decreases. Only through better planning and execution can DOD accommodate or lessen the impact due to the expected shortfalls in the Balanced Budget Act. Although savings could be realized through more efficient budget execution, they could not begin to approach the amount needed to maintain the desired force levels. We must guard against accusations of waste stemming from duplication and inter-service rivalries. The tendency for each service to *build into itself capabilities that will permit itself to be independent of the other services* was noted by the former Secretary of Defense, James R. Schlesinger, in 1973.³⁰ Similarly, planning problems at the Joint Chiefs of Staff level have caught Congress's attention recently. The Senate Armed Services Committee wants to overhaul the JCS system and normally pro-defense backers like Senator Barry Goldwater have agreed. They note that *strategic planning is inhibited . . . by the absence of an organized focus on missions and goals.*³¹ Better planning, then, could greatly minimize any deleterious effects on deficit reduction on national security. The Brookings Institution came to the same conclusion in 1983. They stated *there are alternatives to the administration's five-year defense plan that could provide equal security at less cost. Attempts to prepare for protracted nuclear war, horizontal escalation, and prolonged conventional conflict are not realistic.*³² A more recent report by the Center for Strategic and International Studies at Georgetown University agreed that budget constraints expected through 1990 would force DOD to choose between forces and people. The report went on to recommend a restructuring of the Army, six options for restructuring the Navy, and a shift in emphasis and forces for the Air Force.³³ It is apparent that unified,

realistic planning at the level of grand national strategy is paramount, if the Defense Department is to meet its obligation to the country at the same time long overdue economic policy is enacted.

Conclusion

Despite serious problems with the *Balanced Budget and Deficit Control Reduction Act*, the need to do something about the growing national debt resulted in congressional approval—to the surprise of many political observers. Bringing the deficit under control will be a painful process disliked by any whose program is affected, including defense. But defense must be included in the process if the cuts are supported. Judging from the analysis of potential effects on the Department of Defense, personnel programs may be impacted significantly. However, these cuts may not be as severe as predicted if revenue growth can accommodate the \$36 billion in annual deficit reduction and allow for inflation of about 4 percent. Nor can a tax increase be counted out. Yet, if the plan ends up taking a significant bite out of the defense budget for any of a variety of reasons, the DOD will probably have to accept the cuts due to the national mood and highly publicized military inefficiencies. Only through better planning at the highest levels of the *Planning, Programming, and Budgeting System (PPBS)* can these cuts be offset. In sum, the nation and DOD can look forward to some challenging, exciting and trying times over the next five years as this historical measure is carried out. And how the Defense Department chooses to respond to the challenge will influence national security through the end of this century.

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Worldwide ACF Conference and Follow-Up Actions (Continued)

and projects an additional savings of 62 authorizations by FY 88.

Commissary accounting is currently a complex, labor-intensive manual system. Automation is needed. Hardware limitations previously restricted systems development. With Phase IV, COOF, and Air Force Commissary Service automation efforts, these limitations no longer exist. The Automated Commissary Accounting System (ACAS) will automate commissary accounting and be a prototype for a standard base-level materiel accounting system. Development and testing is scheduled through June 1987, with implementation proposed in August for 1987.

The current volume of *For and By-Others Vouchers* flowing through AFAFC exceeds 120,000 per month. Each of these documents is handled at least three times. Extensive research has been accomplished to determine ways to reduce the voucher handling. The ultimate objectives of the system now under design are to eliminate the flow of voucher copies, automate data at the source, take advantage of improved communications capabilities, and to expedite recording of expenditures in accountable records.

Many ambitious travel initiatives have been undertaken to enhance the travel system and to "make life a little easier" for travelers. These initiatives include recent and upcoming improvements to the automated travel record accounting system (ATRAS), travelers checks test, credit card test, automated travel computation, and the flat rate per diem test.

The *Base Level Accounting and Reporting System (BLARS)* will be a total redesign of the base-level accounting and reporting system (BQ). New procedures, inputs, and outputs will be developed and used. Standard reports will be generated by translation programs. Testing will be accomplished at a prototype base where the new system and products will be used to the fullest extent possible. After evaluation by AFAFC, MAJCOMs, and base personnel, the system will be changed as needed and implemented worldwide. The MAJCOMs will have a chance to review, comment, and participate in the redesign efforts. We expect the prototype system to be operational in a few years if funding constraints can be resolved.

Command Initiatives

On the final day of the conference, directors were given the opportunity to present command-unique initiatives. As expected, numerous initiatives were presented, some with Air Force-wide impact and some which concentrated to enhance effectiveness of command-unique systems. A HQ SAC initiative to test the reorganization of the base-level Comptroller organizations at several of their bases parallels an existing project being staffed at AFAFC. A major aspect of the HQ SAC concept elevates Treasury agent responsibilities and associated fiduciary liability from the current AFO to the Comptroller. A further realignment concentrates financial management related responsibilities (cost and economic analysis, accounting, budget, etc.) under a single manager—*Chief, Financial Management Branch*. It concentrates financial services functions (pay, travel, etc.) under a single manager—*Chief, Financial Services*. This reorganization has potentially far-reaching effects on the Comptroller career field.

The theme, *In Pursuit of Excellence... A Look at Current Automation and People Initiatives*, coupled with the presentations, reinforced the fact that *NOW* is the time to look at the "big picture" of what we do, how we do it, and how we can change our systems and adapt our organization and resources to maintain our current level of excellence more efficiently and effectively.

LTC Chittick is Director of Network Operations at AFAFC, Denver CO. He holds a BS degree in accounting from California State Univ and an MA degree in management from New Mexico Highlands Univ. Prior to his present assignment, LTC Chittick was Chief, Pay and Travel Systems Division at AFAFC; and chief of the Management Division and Finance Division at HQ AAC prior to being the Director of Accounting & Finance at HQ Alaskan Air Command. He is a member of the ASMC.



Personal Financial Management—

Another Comptroller Contribution to Air Force Readiness

by Colonel Walter E. Liss

Last fall in the United States House of Representatives, Congressman Panetta asserted: *One of the most basic requirements of any military organization is to insure that its forces are adequately paid, fed, housed, and given the medical attention they require to maintain a state of constant readiness.* Congressman Panetta further asserted that the issue of quality of life *strikes at the very heart of our defense capabilities.* He was referring to a tragedy that occurred at Fort Ord, California because of one military family's severe financial difficulty.

Indeed, quality of life and personal financial stability may well spell the difference between success or failure of a fighting force. The *Air Force Personal Financial Management Program (PFMP)* is designed to educate our people in personal finances and to assist them during periods of financial difficulty. Financial stability on the part of our people translates directly to increased Air Force readiness.

Back in 1975 the Air Force conducted a *Management Improvement Survey* and found that 51% of all military and 48% of civilian employees were having serious problems making ends meet. Then, in 1977, the *Quality of Air Force Life* survey showed 39,000 Air Force enlisted were receiving some kind of public welfare. The surveys also showed 73% of all our people would use the services of a trained financial counselor. The military has received a number of pay raises since those surveys were conducted. Those raises have helped close some of the gap that existed, but have not eliminated the need for personal financial education and counseling.

People with financial difficulty tend to be preoccupied with those difficulties. This problem, in turn, limits the individual's ability to concentrate on their day-to-day job in the Air Force. The result: a diminished overall day-to-day effectiveness which could be compounded significantly during times of international crises or conflict—when our people would be in an increased readiness posture and even deployed to forward wartime locations. We are at peace now, but in times of increased tensions, we might have to deploy or move on very short notice—resulting in separation from the family. At such times it becomes especially important that the individual's financial house be in order—so that the airman can concentrate on military duties—not on whether the family will eat, may be evicted, or whether bill collectors may be repossessing the car, furniture, or stereo system. For these reasons the Personal Financial Management Program is important to readiness.

Understanding the demographics of our service helps explain further the need for this program. The Air Force is a service of young people. The average enlisted person is only 26 years old, the average officer 34 years old. At the same time, though our pay improves with longevity and

promotion, it is relatively low during the early years. For example, the typical married E-1 takes home about \$1011 and the typical married E-2 about \$1160. Many of our folks are married and have children. They are at a stage in their lives when their needs outpace the available cash. In fact, their pay barely covers the basic needs, with little to none available for discretionary spending. Credit is easily attainable—leaving them vulnerable to unscrupulous merchants who lure them to purchase what they can ill afford. They can—and do—become overcommitted or financially “in over their heads.”

To this situation one must add another factor: most Air Force members have had little or no experience in managing money. In many cases the Air Force is their first job—the first time with a steady income—the first time with a checking account—and no training in personal finances and money management. Few understand the implications of credit and cost of interest. And, the problem is not confined to the lower ranks but extends in some degree to all ranks. Clearly, there is a need.

We in the Comptroller community are charged to meet this Air Force need through the Personal Financial Management Program. As you may be aware, it is a three-track program consisting of *education, information, and counseling.*

The *education* portion provides educational materials, including Air Force developed pamphlets, on such topics as budgeting, credit buying, checking and savings accounts, insurances, buying a car, and money management. This portion begins with an initial five hours taught to new recruits during basic training. It is followed by mandatory ancillary training for all basic through senior airmen at their first duty station. Seminars, classes, and briefings are held for interested members of all grades.

The *information* portion provides general financial articles through the Air Force News Service. The articles cover a variety of financial subjects and are designed to be timely, helpful, and of benefit to anyone interested in learning more about personal financial management. Many bases regularly publish PFMP articles in their base newspapers, prepare flyers, and have posters placed in strategic locations throughout the base.

The *counseling* portion has been developed to assist people in analyzing personal financial problem areas, developing budgets, formulating debt liquidation plans, and obtaining consumer protection information. Counselors also assist in improving check writing skills and checkbook maintenance, provide points on insurance needs, and give advice and information on credit buying.

The counselors, military and civilian, serve as volunteers on a part-time basis. They work with counselees to analyze

(Continued on page 15)

Washington Regional Accounting and Finance Office

by Colonel Patrick J. Malvaso

USAF Comptrollership in the 20th century will have centralized computers linked worldwide at the lowest levels through a vast communication network. We will be "financial advisors," not bookkeepers, since other functional areas and military members will process transactions directly into our systems rather than through our clerks. Hard copy documents are on microfilm and supporting payments will be maintained by the contracting and receiving activities, permitting payments to be made based on data in the computer data base. Most payments to vendors as well as payroll will be made through electronic fund transfers.

A big step in this direction was the establishment of the **WRAFO**—*Washington Regional Accounting and Finance Office*. This is a large, regionalized office, serving various MAJCOMS, other services and many DOD agencies.

Over 43,000 people and \$4.5 billion dollars in activity rely upon WRAFO for support. From its six operating locations the WRAFO controls primarily base level accounting and finance for all Air Force units assigned to the National Capital Region, air attaches and overseas special duty assignees. Support is also provided to most DOD key leaders and their agencies including the Office of the Secretary of Defense, Office of the Joint Chiefs of Staff, Defense Intelligence Agency, Defense Intelligence Service, and many unique units such as Uniformed Services University of Health Sciences, O'CHAMPUS, U.S. Court of Military Appeals, etc.

Up to 1,500 daily business checks are mailed or electronically transferred for units with locations or people in 36 states and 60 countries. WRAFO has 25 disbursing agents to handle the cash activity outside of Bolling and Andrews AFBs which totals \$220,000 monthly. Many of these agents are at overseas locations.

WRAFO's military pay operation, the largest of its kind, controls records for almost one-third of the U.S. Air Force's officers and some 18,000 others. Military Pay's motto: *There are no unresolvable pay problems*, served as the catalyst in forming a responsive unit which has earned much praise from AFAFC and customers. They interface with four major CBPOs. Items such as the recently adopted Air Force change to military leave processing began as an idea in this office during 1983 and is now credited with eliminating 2.5 million transactions against pay records annually.

Civilian payroll reads like a "who's who" in the

DOD register and covers \$380 million in payments. Over 13,600 time cards are received each pay period and manually processed into the computerized system maintained at Andrews AFB MD. The output includes magnetic tapes which represent 10,000 civilian paychecks that are electronically transferred by the *Richmond Federal Reserve* to bank accounts across the nation. They have brought under the standard Air Force civilian pay system many DOD agencies.

The *Travel Pay Division* receives 500-550 individual claims each day, primarily from off base customers via mail. Over 150 of these customers are provided pay-as-you-wait service and the rest of these vouchers are computed within one workday. In fact, customers normally receive checks within a week from the date they submitted their claim. The VIP section has 550 flag officers/civilian equivalents as customers, and the *PCS-In Unit* provides one-day service in an effort to help military personnel get settled in this high cost area.

The *Commercial Services/Materiel Division* generates up to 800 payments daily ranging from \$25 suggestion award winners to \$27 million dollar checks for foreign military sales reimbursements. They handle two large commissaries, many precertified payments for DOD agencies, and are key to the development of the USAF's *Computer-Assisted-Retrieval-Microform-System (CARMS)* for management of documents and elimination of office files. This system utilizes **Z100s** as CRTs and has already led to **GAO** reducing the number of years documents need to be filed.

All this activity is initiated through the *Administrative Division* which processes over 250,000 documents monthly. Using an Air Force van, admin personnel make daily runs between Andrews AFB, Bolling AFB, and the Pentagon. Over 20 pickup points have been established where customers leave vouchers and checks are dropped off so that payments can be made within days instead of weeks.

The "control" office for all this activity is the *Accounts Control Division*. Computer listings stack many feet high as this office analyzes problems, determines what is not in the system, and suspenses all corrections. Over 125 budget accounts are controlled for some 900 cost centers. Reports total in the hundreds per month and go to local financial managers, budget officers, major air commands, AFAFC and HQ USAF.

The *Executive Section* includes a *Quality Assurance*

Division which performs daily reviews and audits of all activity. They also control two USAF test projects being prototyped within the WRAFO, serving as an extension to the Accounting and Finance Office for dealing with conferences, meetings, subject matter areas, and customers.

The WRAFO has many unique programs locally initiated which have significant impact on the Air Force. The one called **CARMS** began in May of 1984, gained Directorate of Administration at HQ USAF and AFAFC sponsorship, and now is being readied for USAF-wide implementation. Enhancements will include a computerized telephone answering service for status of contract payments and instant retrieval of documents via microfilm. Additionally, the WRAFO serves as a Comptroller Office of the Future (**COOF**) test location which will lead to the increased computerization of base level accounting and finance activity, including interface with Civil Engineering, Contracting, the Commissary, U.S. Treasury, etc. Through becoming a test location the WRAFO was able to improve the timeliness of check issuing to customers and realize manpower savings within the Commissary payment area. In our future plans ATM's (automatic teller machines) will be placed where customers will have 24-hour availability for advance travel monies.

To keep all of this activity together, the director chairs the Social Committee comprised of mostly non-

supervisory level personnel. They meet weekly and plan special functions for different occasions, such as fishing trips, evening boat rides, picnics, organizing booths for the country fair, welcoming new people to our organization, bidding farewell to people leaving so everyone has a chance to say goodbye, and controlling a mandatory PT program. In general, this committee finds ways to get the 220 WRAFO people together at their convenience, doing what the people want to do, while generating needed interface and interchange of ideas.

At the top is a colonel's position, one vulnerable to all the problems encountered by a base level Accounting and Finance Officer but with the organization and location which is quickly moving the first Regional Office activities into 20th century financial management.

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Personal Financial Management—(Continued)

their financial situation, pinpoint problem areas, formulate a budget, and if required, a proposed payment plan. All counseling services are conducted in strict confidence. Counseling service is available to all military people and their families on a volunteer basis. However, in problem situations, members may also be referred for assistance by commanders, first sergeants, or supervisors. One contact may be sufficient or a series of counseling sessions may be necessary to solve an individual's financial problem. While counselors are skilled in providing assistance to members who are experiencing financial difficulties, strong emphasis is placed on prevention of financial hardships; i.e., identification of financial problems before a hardship develops.

The Air Force has done much to improve the quality of life for its people since the mid 1970s; however, financial difficulties still plague some of our people—the Comptroller organization has the responsibility to inform, educate, and counsel members in sound financial practices. A well

planned, developed, and executed Personal Financial Management Program at base level can preclude financial hardship on the part of Air Force people. Individuals with their financial house in order can concentrate on their jobs, training, and be ready to execute their wartime mission. The better we do this—the better off our people and the more ready the Air Force to carry out its wartime mission.

Colonel Liss is the Assistant DCS/Comptroller, Air Training Command. He holds a BS in Mathematics from Alliance College and a MBA from Florida State University. Prior to his present assignment Col Liss was the Chief, Comptroller Plans, HQ USAF and the executive to the Comptroller of the Air Force. Col Liss is the current president of the Alamo Chapter of the American Society of Military Comptrollers.



What's Your Promotion Worth?

by CMSgt Jules C. Smith
HQ MAC/ACX

Promotion time means different things to each of us—from excitement and greater responsibilities to temporary despondency at being passed over. The selectee advances in grade and enjoys certain advantages and benefits not afforded to the non-selectee. We say “with rank comes responsibility,” and that’s entirely as it should be. Thousands of words have been written on the importance of performance, PME, formal education, and civic activities. These are all factors in getting ahead but I won’t attempt to repeat them here. Instead, this article will focus on the financial aspects of promotion that we see most visibly in our paychecks.

For comparative purposes, let’s start at the four-year point and consider the annual pay over the ensuing careers of two fictitious NCOs, **Sergeant Average** and **Sergeant Quick**. They entered the Air Force together, elected to reenlist at the same time, are married (with civilian spouses), and are Sergeants eligible for promotion to SSgt. We’ll compare their salaries over the final 16 years of a 20-year career. We’ll also take a short, simplistic look at the lifetime retirement income of the two.

In order to simplify the comparison, only base pay and quarters allowance will be considered. Rations and clothing allowance are a “wash,” and other entitlements, such as variable housing allowances, would overly complicate matters. Further, the 1 January 1985 pay scale in constant dollars is used throughout. This also helps simplify the comparison by avoiding theoretical pay raises and/or adjustments due to inflation. We’ll exclude taxes in the analysis to make the comparison as simple as possible.

The grade progression of **Sergeant Average** was drawn from actual 1985 Air Force promotion statistics in the 672XX career field. **Sergeant Quick**, on the other hand, represents a composite of individuals I’ve known over the years who have leaped upward in grade. Although Sergeant Quick is fictitious, his grade progression is attainable in the “real world.” I’m sure everyone knows at least one fast-burner.

Charts 1 and 2 are tables showing the income of these two individuals over the years. One can readily see the income differences between our two NCOs.

Chart 1
Sergeant Average

Gr/Time in Service	Base Pay	Quarters	Monthly Income	Annual Pay
E4 ► 4	\$ 924.60	\$259.50	\$1,184.10	\$14,209.20
E4 @ 5	924.60	259.50	1,184.10	14,209.20
E5 ► 6	1,044.00	300.30	1,344.30	16,131.60
E5 @ 7	1,044.00	300.30	1,344.30	16,131.60
E5 ► 8	1,086.30	300.30	1,386.60	16,639.20
E5 @ 9	1,086.30	300.30	1,386.60	16,639.20
E5 ► 10	1,129.80	300.30	1,430.10	17,161.20
E5 @ 11	1,129.80	300.30	1,430.10	17,161.20
E6 ► 12	1,300.20	337.80	1,638.00	19,656.00
E6 @ 13	1,300.20	337.80	1,638.00	19,656.00
E6 ► 14	1,341.00	337.80	1,678.80	20,145.60
E6 @ 15	1,341.00	337.80	1,678.80	20,145.60
E6 ► 16	1,384.20	337.80	1,722.00	20,664.00
E7 @ 17	1,540.80	372.60	1,913.40	22,960.80
E7 ► 18	1,584.00	372.60	1,956.60	23,479.20
E7 @ 19	1,584.00	372.60	1,956.60	23,479.20
E7 ► 20	\$1,604.70	\$372.60	\$1,977.30	\$23,727.60

Career Earnings: \$322,196.40

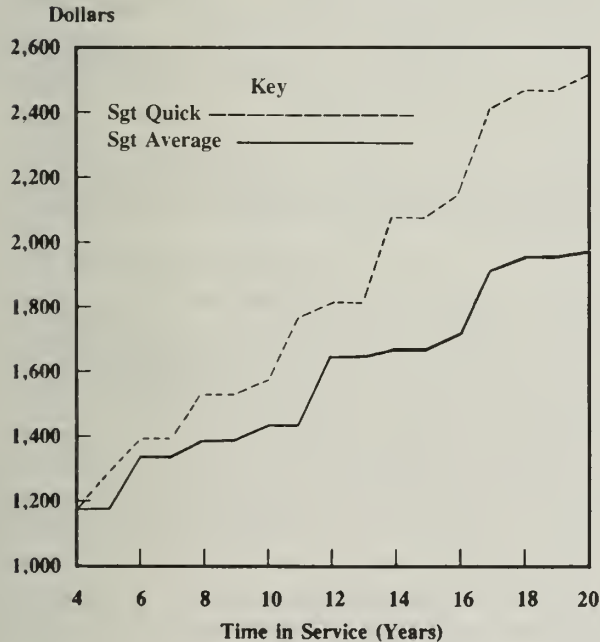
Chart 2—Sergeant Quick

Grade/Time in Service	Base Pay	Quarters	Monthly Income	Annual Pay	Annual Advantage	Career Advantage
E4 ► 4	\$ 924.60	\$259.50	\$1,184.10	\$14,209.20	\$ 0.00	\$ 0.00
E5 @ 5	979.80	300.30	1,280.10	15,361.20	1,152.00	1,152.00
E5 ► 6	1,044.00	300.30	1,344.30	16,131.60	0.00	1,152.00
E5 @ 7	1,044.00	300.30	1,344.30	16,131.60	0.00	1,152.00
E6 ► 8	1,192.80	337.80	1,530.60	18,367.20	1,728.00	2,880.00
E6 @ 9	1,192.80	337.80	1,530.60	18,367.20	1,728.00	4,608.00
E6 ► 10	1,236.60	337.80	1,574.40	18,892.80	1,731.60	6,339.60
E7 @ 11	1,390.20	372.60	1,762.80	21,153.60	3,992.40	10,332.00
E7 ► 12	1,433.40	372.60	1,806.00	21,672.00	2,016.00	12,348.00
E7 @ 13	1,433.40	372.60	1,806.00	21,672.00	2,016.00	14,364.00
E8 ► 14	1,690.20	400.50	2,090.70	25,088.40	4,942.80	19,306.80
E8 @ 15	1,690.20	400.50	2,090.70	25,088.40	4,942.80	24,249.60
E8 ► 16	1,734.60	400.50	2,135.10	25,621.20	4,957.20	29,206.80
E9 @ 17	1,990.50	429.90	2,420.40	29,044.80	6,084.00	35,290.80
E9 ► 18	2,034.90	429.90	2,464.80	29,577.60	6,098.40	41,389.20
E9 @ 19	2,034.90	429.90	2,464.80	29,577.60	6,098.40	47,487.60
E9 ► 20	\$2,074.50	\$429.90	\$2,504.40	\$30,052.80	\$6,325.20	\$53,812.80

Career Earnings: \$376,009.20

Chart 3 graphically depicts the monthly income differences between Sergeant Average and Sergeant Quick.

Chart 3
Income Comparison



Earlier I mentioned retirement income. Let's make this easy and assume retirement pay is based on 50 percent of one's monthly base pay at the time of retirement. Most of us think of it in this very fashion, anyway. Both **Sergeant Average** and **Sergeant Quick** will retire with 20 years and one month service at the age of 38. The actuarial tables say they'll live another 35 years. Therefore:

Sgt Average: $\$1,604.70 \times 12 \text{ months} \times 50\%$
 $= \$9,628 \text{ annually}$
 $\$9,628 \times 35 \text{ years} = \$336,987$
 retired pay

Sgt Quick: $\$2,074.50 \times 12 \text{ months} \times 50\% =$
 $\$12,447 \text{ annually}$
 $\$12,447 \times 35 \text{ years} = \$435,645$
 retired pay

So what's the bottom line? Simply this: over a 20-year career, **Sergeant Quick** will earn roughly **\$54,000** more than **Sergeant Average**. He'll also earn almost **\$99,000** more in retirement. Bear in mind that these amounts were calculated using constant dollars. Today, **Sergeant Quick's** lifetime earnings from military service will outstrip **Sergeant Average's** by over **\$150,000**. That seems to me like a nice piece of change and well worth the additional effort required to earn it. You can determine for yourself how much of a promotion incentive that is. It's your promotion...your career...and your money.

Chief Smith is the Superintendent, Plans and Programs Directorate, DCS/Comptroller, HQ MAC, Scott AFB IL. He entered the U.S. Air Force in 1966 and holds an AAS degree in Resource Management from the Community College of the Air Force. In FY 1983 he was named the USAF Outstanding Cost and Management Analysis Enlisted Member of the Year. He is a graduate of the USAF Senior NCO Academy and is a member of the American Society of Military Comptrollers.



Comptroller Squadrons in USAFE

by Lt Col Billie E. Sargent

In July 1985, eleven (11) comptroller organizations in USAFE were officially designated Comptroller Squadrons. Needless to say, this action has generated a lot of interest in the comptroller discipline throughout the Air Force. The Comptroller Squadron concept adds a rather exciting new dimension to base comptrollership.

We at HQ USAFE have received several inquiries from comptroller leaders across the Air Force addressing the Comptroller Squadron concept. The questions we're being asked range from when did USAFE first start testing the concept to problems encountered and benefits received. We don't think we've heard *all* the questions, nor do we have *all* the answers; however, it is fitting for us to share what we have learned. The following is a compilation of the most often asked questions along with our responses to them.

Question: How long have you had Comptroller Squadrons in USAFE?

Answer: Since 1981. In that year, RAF Lakenheath, Ramstein AB, and Torrejon AB were selected and established as test bases for the Comptroller Squadron concept.

Question: How long did you test the Comptroller Squadron concept before formal implementation?

Answer: In a formal sense, the first three squadrons were tested for only eight months. However, when the test was over, these three squadrons retained squadron status pending a decision whether to formally implement the concept.

Question: That's over three years ago. What's been happening in the meantime?

Answer: In 1983, the Comptroller of the Air Force, with the concurrence of the Air Force Director of Manpower and Personnel, directed the continuation and expansion of the test to eight additional USAFE bases. The new testing period was from November 1983 to November 1984.

Question: When were Comptroller Squadrons formally established in USAFE?

Answer: In July 1985. After the results of the test completed in 1984 were compiled and analyzed, the Vice Commander in Chief USAFE asked the Air Force Director of Manpower and Personnel and the Air Force Comptroller to render a favorable decision for Comptroller Squadrons in USAFE. The orders published in July 1985 formally designated the Comptroller organizations at the following bases as Comptroller Squadrons: RAF Alconbury, RAF Bentwaters, Bitburg AB, Hahn AB, Incirlik AB, RAF Lakenheath, RAF Mildenhall, Ramstein AB, Sembach AB, Torrejon AB, and RAF Upper Heyford.

Question: How many additional administrative positions did you get to accomplish orderly room functions?

Answer: A prerequisite of the tests was that no additional authorizations would be provided. Personnel, i.e., the first sergeant and administrative assistants, required to run the orderly room, were to be provided from in-house. That prerequisite held with formal establishment of all 11 squadrons.

Question: What criteria did you use for implementing squadrons at one base versus not implementing at another base?

Answer: Mainly the number of military personnel authorized. During the first test, all three bases had 60 or more military people authorized. During the second test, some bases had only about 40 military authorizations. Size will still be the main consideration for implementing at other bases. Organizations having less than 40 military authorizations will probably not be approved. It gets too difficult to absorb the additional workload.

Question: Do any of the Comptroller Squadrons share administrative support with other squadrons on base?

Answer: No; however, some Comptroller Squadrons have other support organizations included. Personnel assigned to Logistics Plans is one example.

Question: What about first sergeants? Do you convert a manning authorization from a comptroller AFSC to the first sergeant AFSC?

Answer: Some of the Comptroller Squadrons have converted a slot, others have not. Whether to do so has been left up to the discretion of the squadron commanders. If a slot is converted, it may be filled by someone from outside the comptroller field or by someone from within who cross-trains into the first sergeant AFSC. If a slot is not converted, the commander simply designates someone to be the first sergeant. The person may or may not go to first sergeants' school, but in either case retains the comptroller AFSC as the duty AFSC. The success of the first sergeant doesn't seem to be determined by whether a slot is converted or not; success seems to be more dependent upon the person doing the job.

Question: Suppose you convert a manning authorization from a comptroller AFSC to the first sergeant AFSC, and someone with a comptroller AFSC cross-trains to fill the first sergeant authorization. Does that person remain a comptroller resource, or is that person susceptible to reassignment as a first sergeant?

Answer: Once a person has the first sergeant AFSC, that person is subject to either PCS or PCA as a first sergeant. In other words, if another squadron on the base does not have a first sergeant, the wing commander could decide to move your comptroller first sergeant to the other organization. This possibility hasn't been a problem, but it is one reason why more of our Comptroller Squadrons have not converted a slot.

Question: What percent of the first sergeant's time is spent on squadron duties?

Answer: For those squadrons who have converted a manning authorization to the first sergeant AFSC, the first sergeants spend all their time on squadron duties. For those squadrons who have not converted a slot, the amount of time varies. Some spend nearly all their time on squadron duties, some perhaps as little as 30-50 percent.

Question: Do the "acting" first sergeants (i.e., those appointed first sergeants who haven't been to first sergeants' school and do not have a first sergeant duty AFSC) have any problems being accepted into the first sergeants' corps on the base?

Answer: The squadron commanders say "No." However, there's an interesting note here. It was primarily for this reason (making sure the first sergeant was part of the first sergeants' corps on the base) that some commanders converted a slot to the first sergeant AFSC. They wanted to make sure their first sergeant was part of the first sergeants' clique, and they are pleased with the results. Those that did not convert a slot seem to be just as happy with their situation.

Question: Do the "acting" first sergeants wear the first sergeant's diamond on their chevron?

Answer: Yes; however, this issue is probably not completely resolved. Even though the "acting" first sergeant seems to be accepted as a first sergeant, there is an element of resistance to the wearing of the diamond if the first sergeant has not been to first sergeant training.

Question: Do you provide any special training for comptrollers who are now suddenly thrust into the role of squadron commander?

Answer: So far we have not provided any special training for our squadron commanders, they are learning on the job. We recognize the added dimension to the job, and we feel this added dimension should make the job far more attractive to comptroller personnel.

Question: Do you conduct a selection board or have any type of screening process for picking your squadron commanders?

Answer: We've always reviewed records and worked closely with the Comptroller Career Management Team in an attempt to get the best people we can for our base comptrollers. Volunteers are, of course, considered first. As yet, we have not convened a selection board. However, with the added prestige of being a squadron commander, we are expecting a greater number of volunteers for these jobs. We

are considering the idea of convening a selection board for the 1987 rotation.

Question: Have you discovered any problems with the squadron concept?

Answer: The biggest problem seems to be that of the additional workload. As previously mentioned, no additional manning was authorized. The administrative clerks already assigned have to absorb the orderly room duties. Our perception is that the additional work is a bit of an overload in some cases. The same can be said for the comptroller/commander and the section chief/first sergeant. Also, replacement manning at PCS rotation time for a Comptroller Squadron is more critical than for a normal base Comptroller organization. In a Comptroller Squadron, it's essential for the new squadron commander and the old squadron commander to have a formal change of command ceremony in order to maintain continuity in the chain of command. For a typical base Comptroller organization, it's not usually as critical, by comparison, for the new Comptroller to be in place when the old one departs.

Question: What are the benefits of the Comptroller Squadrons?

Answer: Our survey shows enhancement of morale is the biggest benefit. The personnel have a more positive attitude about themselves, thus there's an improvement in customer relations and service. Other benefits include: added prestige to the unit, administrative control over our own personnel, and the capability to be flexible in assigning details. We have also found that comptrollers who are squadron commanders are involved in a broader, more influential level of leadership on the base. We are convinced the benefits greatly outweigh the disadvantages.

Like any new way of doing business, the pros and cons of the Comptroller Squadron concept need to be carefully evaluated for each situation before deciding to implement. The concept is certainly not suited for every Comptroller organization in the Air Force. However, we have 11 Comptroller Squadron commanders in USAFE who are sure happy with it. Additional and more in-depth information about USAFE's comptroller squadron tests may be obtained by writing: HQ USAFE/ACX, APO New York 09012.

Lt Col Sargent is currently the Chief of Comptroller Plans, HQ USAFE. He holds a bachelor's degree in business (accounting) from the University of Colorado and a master's degree in business (computer science) from Texas A&M. Some of his previous assignments include: Base Comptroller, Ellsworth AFB SD; NATO Fiscal Officer, Belgium; Chief, Accounting and Finance Branch, Maxwell AFB AL; Chief, Budget Division, Air Force Data Automation Agency, Gunter AFS AL; and Budget Officer, HQ USAF, Washington, DC. Lt Col Sargent is a member of the ASMC, and started the Black Hills Chapter at Ellsworth AFB and served as its first president.



United States Air Force

COMPTROLLER

Awards for 1985

Congratulations to the Winners!

Outstanding Comptroller of the Year



Col Arlie W. Neal
KTTC/AC (ATC)
Keesler AFB MS

Outstanding Comptroller Plans Officer



Lt Col Charles W. Marsh
HQ SAC/ACX
Offutt AFB NE

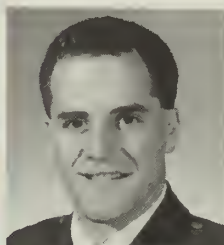
Outstanding Officers

Outstanding Airmen

Outstanding Civilians

Outstanding MAJCOM/SOA Individuals

Accounting & Finance



Capt Philip D. Weinberg
39 TACG/ACF (USAFE)
Incirlik AB Turkey



TSgt Lloyd V. Collins Jr
LTTC/ACFPT (ATC)
Lowry AFB CO

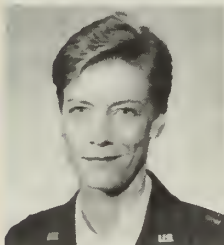


Ms Marcheta A. Sieg
USAF ADWC/ACF (TAC)
Tyndall AFB FL



SMSgt M. R. Oringderff
HQ SAC/ACFP
Offutt AFB NE

Budget



Capt Susan E. Rose
1606 ABW/ACB (MAC)
Kirtland AFB NM



SSgt Randy G. White
96 BMW/ACB (SAC)
Dyess AFB TX

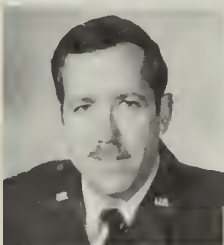


Mr Jack Wood
442 TFW/ACB (AFRES)
Richards-Gebaur AFB MO



Capt Timothy G. White
HQ TAC (ACB)
Langley AFB VA

Cost & Management Analysis



Capt Joseph P. Dean
ESD/ACCR (AFSC)
Hanscom AFB MA



TSgt Mark E. Stewart
437 MAW/ACM (MAC)
Charleston AFB SC



Mr James C. Coe
323 FTW/ACM (ATC)
Mather AFB CA



Ms Delores M. Quinn
HQ AFLC/ACM
Wright-Patterson AFB OH

Contribution to Comptrollership—Air Staff/AFAFC

Outstanding Officer



Maj Andrew J. Sherbo
HQ USAF/ACMP
Washington DC

Outstanding Airman



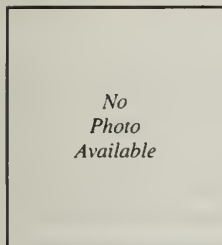
SMSgt William B. Fleming
AFAFC/ACF
Denver CO

Outstanding Civilian



Ms Jenny C. Garcia
AFAFC/ACB
Denver CO

**Outstanding
Resource Advisor**



SSgt Wayne E. Riley
36 TFW/MASL (USAFE)
Bitburg AB Germany

**Outstanding MAJCOM/
SOA Resource Advisor**



1LT Jeanine M. Robertson
HQ ATC/LGX
Randolph AFB TX

**Outstanding
Educator of the Year**



Maj Joe D. Cook
LMDC/AC
Maxwell AFB AL

Best Comptroller Organization



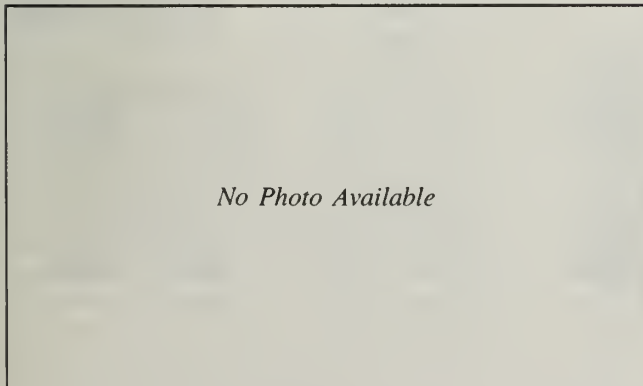
USAF ADWC/AC (TAC)
Tyndall AFB FL

Best Accounting & Finance Office



2 BMW/ACF (SAC)
Barksdale AFB LA

Best Cost & Management Analysis Office



8 TFW/ACM (PACAF)
Kunsan AB Korea

Best Budget Office



USAF ADWC/ACB (TAC)
Tyndall AFB FL

Special Career Programs

RAND Research Fellows: The objective of the RAND Research Fellows program is to place outstanding Air Force officers in primary research positions with RAND to learn advanced research techniques while working on research of interest to the sponsoring deputy chief of staff. Participants serve a 1- or 2-year tour beginning in July with the RAND organization at Santa Monica, California. Specific qualifications for application may vary from year-to-year; however, general requirements are for field grade officers possessing a minimum of a master's degree. Volunteers for the RAND program must submit letters or messages to **HQ AFMPC/MPCRPC2** no later than 1 January. Information copies should also be sent to the Comptroller Career Management Team (**HQ AFMPC/DPMRSN3**). Nominees are determined through a screening process at AFMPC with final selections announced in the spring. Details about the RAND program are also contained in **AFR 36-20, Chapter 8**.

Air Staff Training—ASTRA: Don't overlook ASTRA! In recent years the ASTRA program has been viewed primarily as a rated supplement program. However, the purpose of the program is to expose highly competitive young officers, regardless of Air Force Specialty Code (AFSC), to Air Staff operations. Anyone meeting the following criteria is eligible to apply:

- ★ If your *Total Active Federal Commission Service Date (TAFCS)* is no more than six nor less than four years.
- ★ If you are rated and have at least three years rated experience since completion of *Undergraduate Navigator Training/Undergraduate Pilot Training (UNT/UPT)*.
- ★ If you have completed *Senior Officer School (SOS)* either in-residence or through correspondence.
- ★ If you are serving overseas, you must have a *Date of Estimated Return from Overseas (DEROS)* that will allow your entry into the fiscal year program without curtailment.
- ★ If you are serving in a CONUS assignment, you must have served at least 1 year at your current duty station.
- ★ If you previously attended the *Air Force Institute of Technology (AFIT)*, you must be able to complete the required 3-year *Directed Duty Assignment (DDA)* prior to entry into ASTRA.
- ★ You must have an outstanding record of performance in your current and prior duties.
- ★ You must accept a 2-year active duty service commitment upon completion of the program.

Officers volunteer for the ASTRA program by completing the *Special Duty Assignment (SDA)* application section of **AF Form 90**. ASTRA selections are made each December by a selection board at AFMPC. In order to be considered, the applicant's volunteer status must be reflected in the Personnel Data System at AFMPC by 1 October. Detailed qualification requirements and application procedures are contained in **AFR 36-20, Chapter 8**.

Air Force Audit Agency's Outstanding Auditors for 1985

Outstanding Project Supervisor



Mr Lorne A. Dear
Forces & Spt Mgt
HQ AFAA

Outstanding Project Manager



Mr Robert Matulavitch
Weapon Systems Div
AFAA/QL

Outstanding Field Supervisor



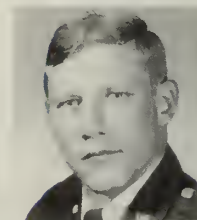
Mr Robert W. Otten
Area Audit Office
Torrejon AB SP

Outstanding Field Auditor



Mr Dennis E. McNeer
Audit Area Office
Robins AFB GA

Outstanding Staff Member



Capt Randall E. Wise
CDA Mgt Branch
HQ AFAA



ACES HIGH



MSgt Larry D. Evans
Chief, Military Pay
314th Tactical Airlift Wing
Little Rock AFB AR



MSgt Larry D. Evans continually exemplifies the outstanding characteristics of today's professional noncommissioned officer. His natural ability to work with people to improve the reputation of Accounting and Finance has contributed immeasurably to the success of the Comptroller operation.

Sergeant Evans' Air Force career began in January 1969. He graduated from the 67133 Disbursement Accounting School in June 1969 with an initial assignment to Taipei Air Station, Taiwan. The next 16 years have been marked by a proven performance record, outstanding managerial skills, and increased responsibility. He has worked with every aspect of the Comptroller family from field-level assignments; Budget/Financial Management duties with USMACTHAI/JUSMAGTHAI at Bangkok, Thailand; Disbursing Agent; to a MAJCOM assignment.

Prior to his arrival at Little Rock AFB, Arkansas, Sergeant Evans was the Military Airlift Command's NCOIC, Services and Materiel Division. There, he developed audit techniques and provided guidance for the 15 MAC bases in the area of Commercial Services and Materiel. During his 3-year stint on the MAC staff, Sergeant Evans had sole responsibility for command monitorship of the *Prompt Payment Act (PPA)*. He was the key player in implementing the PPA and saved the field offices several thousand man-hours

in interpreting and applying revised payment criteria imposed by PPA. He was instrumental in converting the *Standard Base Supply System (SBSS)* from the Univac 1050-II to the Sperry 1100/60 computer system. This conversion required complete dedication in planning each base's activities and on-site representation. Sergeant Evans' leadership, sound judgment, and professional attitude singled him out as one of MAC's finest Accounting and Finance resources.

In July 1985, Sergeant Evans was reassigned to Little Rock AFB. This highly motivated NCO has proven to be a valuable leader of the Comptroller enlisted force. As the Chief, Military Pay, his management skills have been well-tested by the continued outstanding military pay service his staff provides the over 6,500 assigned military personnel. His people continue to set the example for *Joint Uniform Military Pay System (JUMPS)* accuracy at over 96 percent. With his wing's highly mobile mission, he plays a vital role in maintaining morale by ensuring uninterrupted pay service to people deployed throughout Europe and the Mideast.

As a career professional, he understands the importance of our 24-hour-a-day commitment. Sergeant Evans has completed his professional military education by attending NCOLS and the ATC NCO Academy, and completing the Senior NCO Academy by correspondence. He is actively involved in the military and civilian community by his membership in the American Society of Military Comptrollers, Air Force Sergeant's Association, the Air Force Association, and the intramural sports program. He also serves on the Credit Committee for the Little Rock AFB Federal Credit Union.

Sergeant Evans' past performance and continued success place him ACES HIGH in our Comptroller family.

MSgt Michael G. Imel
Deputy Accounting and Finance Officer
375 Aeromedical Airlift Wing
Scott AFB IL



MSgt Michael G. Imel was born in Mendota, Illinois, and attended high school in Earlville, Illinois. He joined the Air Force in August 1963, and began his military career at Minot AFB, North Dakota. After four years in missile security, he cross-trained into the Accounting and Finance field.

At his initial assignment at McCoy AFB, Florida, he was tasked with converting pay records of members returning from Vietnam—from the old manual system to the computerized system. He was recognized for his achievement in processing twice as many transfer actions as his peers. Most of his military career has been in the Military Pay area where he was personally involved with several pay systems. Throughout his entire career, he was always recognized as a fast learner and eager to accept any challenge. He became interested in small computer applications to manual accounting operations while at Minot AFB, where he developed a retrieval system to audit and review entitlements to variable housing allowances, as well as a retrieval system for BAQ recertification. His knowledge and expertise on development of small computer programs was achieved through individual self-learning, and practical application on his privately owned computers. He continued to show interest in small computer

application by initiating the development of the *DD 139 Suspense System* while stationed at Kunsan AB. His talents and abilities in the utilization of small computers were highlighted while serving as Deputy Accounting and Finance Officer at Scott AFB. With the encouragement of HQ MAC/ACF, he developed and implemented a user friendly Z-100 computer program to automate the checkwriting and accountability function within the Paying and Collecting Activity. His personal contribution in the development of a unique, innovative, and highly technical computer program to mechanize several labor-intensive manual reports not only benefited the local Accounting and Finance Office, but the entire Air Force community. Because of his knowledge of accounting operations, computer skills, and dedication to his work, the program was completed within a short period of time, successfully tested at Scott AFB, accepted as a viable replacement to manual reporting by members within the Paying and Collecting Activity, and recommended by HQ MAC for implementation command-wide. His leadership ability in supervising and monitoring a dual system during the testing period contributed to a smooth and orderly transition to complete mechanization of vouchers processed through the Paying and Collecting Activity. Implementation of MSgt Imel's program gives the Accounting and Finance Office the capability to maintain mechanized records on all vouchers processed, to inquire and retrieve selected records, and to produce mechanized reports for faster reconciliation of daily activity. It has significantly increased the efficiency and effectiveness of our limited manpower resources.

MSgt Imel's accomplishments, initiative, and personal achievements rank him with the best, ACES HIGH.



NOTES FROM THE:

Directorate of Budget

Maj Gen L. W. Smith, II, Director of Budget

Autovon 225-1875

FY 87 Budget Update

The *President's FY 87 Budget* was submitted to Congress on 5 February. For the first time in several years the Air Force budget shows almost no real growth (less than 1%) when compared to the FY 86 column of the budget. Perhaps the most significant statistic was the 20% decrease in the aircraft procurement account. The major factors were the **B-1B** program (FY 86 is the final procurement year), the **KC-10** (production is winding down), and the decisions to cancel the **HH-60** and **T-46** programs. Overall, we plan to buy 321 aircraft (excluding 38 CAP aircraft) in FY 87 compared to 333 in FY 86. The budget does contain increases in missile procurement (attributable to production rate growth for **Maverick**, **HARM** and **AMRAAM**), other procurement (primarily higher munitions quantities), and military construction (facilities for **Peacekeeper**, **GLCM**, **B-1B**, and **F-16**).

Gramm-Rudman-Hollings (GRH) Reductions

The unprecedented GRH legislation mandated total government outlay reductions of \$11.7B in FY 86, of which \$5.8B must come from defense programs. After adjusting for reductions to certain indexed programs and those defense-related programs funded in other agencies, the FY 86 outlay reduction for DOD is \$5.1B. To achieve this outlay reduction through across-the-board cuts (with just a few exemptions such as military pay), DOD budget authority of \$13.3B has been set aside (*sequestered*). The Air Force share of that is \$4.8B in budget authority (equating to \$1.8B in outlays). Funds were withdrawn in January 1986 for all appropriations military construction (**Milcon**). Funds amounting to approximately 4.9% below the programmed amount were withdrawn during February 1986 for Milcon projects that were not awarded as of 1 October 1985.

Reductions were made by line item in the January funding documents issued by HQ USAF for the Procurement and RDT&E appropriations. Funding guidance issued in January noted that any over-obligation of line item accounts caused solely by the withdrawal of funds for GRH would not be a violation of 31 U.S.C. 1341 (formerly R.S. 3679), per paragraph 44a of AFR 177-16.

FY 86 O&M Funding Status

Most of you have recently faced the unpleasant task of revising your FY 86 budget execution plans to accommodate congressional appropriation reductions and the Gramm-Rudman-Hollings (**GRH**) legislation. Overall, our FY 86 O&M budget was reduced by nearly \$2.4B (11.5%) from the budget request of \$20.9B. The impact of this reduction was compounded by the delay in receiving the appropriation and the follow-on GRH cuts. The congressional reductions were distributed to programs or areas specifically identified by Congress; or, in the case of unspecified and general reductions, the distribution was made in a "share-the-hurt" manner that best related to the intent of Congress. The GRH cuts were made across-the-board by Major Force Programs.

Although OSD has identified a reprogramming of \$207M into O&M, congressional approval cannot realistically be expected before the fourth quarter. If and when the reprogramming is approved, the funds will be applied on the basis of Air Force-wide unfunded priorities. The big challenge for all of us this year is to structure execution planning based on current funding availability, while retaining enough flexibility to use late arriving funds effectively on bona fide FY 86 requirements. This will present us with financial management challenges not experienced in O&M since the mid-70s. We have confidence that Air Force financial managers will respond prudently and creatively as they have in the past.

Expense—Investment Equipment Dollar Threshold

In the FY 86 Defense Appropriations Act, Congress approved an increase (from \$3,000 to \$5,000) in the dollar threshold for determining whether an equipment item is funded as an expense (with O&M type funds) or an investment (with Procurement funds). This threshold applies to base procured investment equipment (**BPIE**), and the change was implemented in January 1986. The FY 86 Medical/Dental BPIE Program (**BPAC 84506**) will be executed using the \$3,000 threshold, but in FY 87 it will be executed at the same level that applies to non-medical BPIE. Although congressional action is a far cry from our proposal to do away with the dollar threshold entirely, it will provide temporary relief from an out-of-date threshold amount.



NOTES FROM THE:

Assistant Comptroller for Accounting & Finance

by Brig General Mark J. Worrick

Autovon 926-7461

Comptroller Office of the Future. The Comptroller Office of the Future (COOF) is in the productivity improvement business. Our objective is to identify labor-intensive tasks and find ways to do them more efficiently.

COOF is currently developing hardware and software systems to tackle these challenges. The base-level hardware is the **Sperry System 11** minicomputer. **Zenith Z-100s** and **Z-150s** can also be used as terminals.

Final hardware and software testing will be implemented during the second quarter of FY 86 at five bases (Lowry, Bolling, Mather, Wright-Patterson and Kadena). Fourteen more bases should be implemented during the third and fourth quarters of FY 86. All remaining bases will be implemented during FY 87, FY 88, and the first quarter of FY 89.

The success of the implementation will depend upon the leadership of our base-level project officers. This is an important modernization effort which will greatly affect our people. Commanders should be briefed periodically on site preparation at individual bases. Close coordination with civil engineers, DPs, and communications offices is critical.

The Comptroller Office of the Future is becoming a reality. It is the most positive base-level productivity improvement effort ever undertaken by the Comptroller community.

Electronic Case Control System (ECCS). An electronic case control system is under development for use with the Joint Uniform Military Pay System (JUMPS). ECCS establishes an online network enabling vertical and lateral flows of communication. It will replace the current batch and punchcard system for controlling pay-affecting cases requiring Directorate of Military Pay Operations (AFAFC/MP) action. The time required to establish a case will be substantially reduced since each AFO will have literal "speed of light" access to AFAFC/MP. Since ECCS will allow the AFO to determine the status of a pay case at any time, each Air Force member will be served more rapidly than previously possible. When the system is fully developed, message traffic between AFOs, AFOs and their agents, and AFOs and AFAFC/MP will be possible via ECCS. Even with system safeguards (such as clerks passing a message through the appropriate supervisor before it is forwarded to the recipient), ECCS will be substantially faster than the current communications center and mail distribution methods.

The Automated AUTODIN Control Log System. The Automated AUTODIN Control Log System is now operational. This system allows our AFOs and CBPOs to retrieve AUTODIN data via the JUMPS Data Collection terminals for requesting retransmissions of JUMPS data as needed. Prior to implementation of this system, each AFO and CBPO was

required to submit their requests to AFAFC/MP; but, due to time required to process each request, AFOs experienced additional delays. Today, co-workers in the JUMPS network have to request AUTODIN assistance from our office only under extreme circumstances. We are extremely pleased with the success of this system and are continually searching for other ways to provide better pay service to our Air Force personnel.

Interservice Check Cashing Agreement. The military services have signed an agreement to provide check cashing privileges for members of other departments where access to check cashing facilities is limited because of absence of financial institutions, nonappropriated fund activities, or members' parent department disbursing office. The services have negotiated since August 1979 to resolve long-standing difficulties of collecting dishonored checks. The agreement is expected to greatly enhance the quality of military life for our members in affected overseas areas. We're preparing implementing instructions which include the collection of any dishonored checks for release as an attachment to **AFR 177-108, Paying and Collecting Transactions at Base Level**.

Survivor Benefit Plan (SBP) Changes. We are making the necessary systems revisions to implement **Public Law 99-145**. This new law provides for significant changes to SBP that affect current and future retirees and their survivors. The following are changes that affect the greatest number of retirees and annuitants:

- ★ SBP cost computation is changed to slightly reduce the premiums for members who elected into the plan and retired on or after 1 March 1986.

- ★ A two-tier benefit system replaces the old system of payment of annuities which required an offset if the annuitant is entitled to receive Social Security benefits. Under the two-tier benefit system, the beneficiaries will be paid 55 percent of the base amount until age 62, and 35 percent after age 62. (Base amount is the level of retired pay coverage elected by the member and is increased by retired pay cost of living adjustments.)

- ★ A "grandfather" provision guarantees that beneficiaries of members who are participating (or are eligible to participate) in SBP will receive the most favorable annuity computed using the old system (less Social Security offset, if applicable) and compared to the two-tier benefit system.

- ★ The offset for "mother's benefits" for those annuitants who are entitled to Social Security benefits for one dependent child is no longer required.

- ★ The DOD Authorization Act of 1985 provision that a Social Security offset will not be required if the annuitant is entitled to Social Security benefits based on their own employment was repealed by PL 99-145. Members who elected into the plan during the period 19 Oct 84 to 8 Nov 85 may withdraw from SBP and receive a refund.



NOTES FROM THE:

Directorate of Cost

Col M.L. Haines, Director of Cost

Autovon 227-5311

Plans for More and Better Cost Analysis

Since its early 1970's inception in the Air Force, cost analysis has provided a critical input to major resource allocation decisions, but we're now faced with growing internal and external demands for which we are not properly prepared. Low or no-growth budgets and Gramm-Rudman-Hollings legislation demand more and better cost analysis—now!

In responding to demands of the moment, the profession has tended to assign a second priority to its "seed corn" for too long. Rapid technological change now threatens to out pace the cost analyst's ability to adequately support the corporate decision process. The tools and techniques of cost analysis have also begun to atrophy. Data bases are fragmented, incomplete, and rapidly aging. In sum, we need an innovative, coordinated, and aggressive cost research program.

Cost analysis support to the PPBS activities of the Air Force Board Structure has paid dividends, but remains random in its application. Renewed attention to the costing of "black world" programs has been productive and needs to be increased. Also, the significant increase in demand for cost analysis

expertise, as required for Unit Cost Reports, Defense Acquisition Executive Summaries, and Independent Cost Analyses, must be addressed.

During the recent AC 95 strategic planning conference, led by Lieutenant General Truman Spangrud, the conferees addressed themselves to ways to enhance the capability of cost analysis to make positive contributions to the resource allocation decision process. As a result, we're staffing a proposal to create an Air Force center of excellence in order to have the cost and economic analysis resources necessary to be responsive to Air Force requirements, share and gain from coordinated Army, Navy and Department of Defense efforts, and ensure the availability of high quality cost analysis tools and techniques throughout the Air Force in response to the rapidly changing environment.

As we continue to plan for the future of Cost, we will explore all avenues in efforts to both enhance our services to the corporate Air Force and improve the ways we accomplish our unique mission. We'll keep you posted on future plans and results.

Reorganizing in Support of AC Long Range Objectives

Rated Best Article for the January 1986 Issue

Lt Colonel Charles W. Marsh's article, *Reorganizing in Support of AC Long Range Objectives*, was chosen by the major command Comptrollers as the best eligible article published in the January 1986 issue. Lt Col Marsh, the Assistant Comptroller for Plans & Requirements, Headquarters Strategic Air Command, Offutt AFB NE, becomes the first of four finalists to compete for the *1986 Best Author Award*.

Second place was taken by Major Regis Canny's article, *ACSC and The Comptroller Professional*. Maj Canny is Comptroller of the 43rd Strategic Wing (SAC), Andersen AFB, Guam.

Third place went to Lt Colonel Steven R. Hipsley's article, *Another Look at Cost and Management Analysis*. Lt Col Hipsley is Chief, Cost & Management Analysis, Eastern Space and Missile Center, Patrick AFB FL.



NOTES FROM THE:

Comptroller Information Management Office

by Col John L. Tracy

Autovon 224-4180

Advanced Concepts Base Program

The first Advanced Concepts Base Program site has been established at Mather AFB CA. The purpose of this program is to provide an approach for increased innovation in applying commercially available information system technologies to solve the practical problems of managing Air Force bases. The program provides a framework for defining high priority user needs, quickly developing appropriate solutions to these requirements, demonstrating modern systems under operational conditions, measuring the benefits achieved, and validating the suitability of these systems for implementation at other sites. The backbone of this program is the use of local area network (LAN) technology in an Air Force base environment.

This program offers the Comptroller a base "research and development" type environment unlike any other in the Air Force. Since the *Comptroller Information Architecture* calls for heavy reliance on LAN technology to improve information flow, both within the Comptroller and between other functional areas, we are actively exploring the opportunities this technology provides. In the October 1985 issue of this magazine, the Comptroller Plans Group announced the implementation of the *Pack Leader* program at Mather to test initiatives that support the *Comptroller's Long Range Objectives Plan and Strategies*. This office has been designated the OPR for initiatives dealing with data automation and the application of information management technology. These Pack Leader initiatives have been divided into two categories—locally generated and Air Force Comptroller generated.

Pack Leader Initiatives

- ★ The use of the Local Area Network will be tested for the input of remote civilian pay time and attendance (T&A) data.

- ★ All base level Comptroller organizations will be consolidated into a single host support activity.

- ★ The technology available at Mather will be used to prototype a base level Comptroller Office Automated Network (COAN).

- ★ Base-wide ATM capability will be tested for pay inquiry and travel advances.

- ★ Mather AFB will be developed as a second test-bed, in addition to Lowry AFB CO, for evolution of the Comptroller Office of the Future (COOF).

- ★ Automated interfaces with other base support services (i.e., personnel, supply, engineering, etc.) will be pursued.

- ★ The family grouping concept will be tested for possible extension to other installations.

One of the initiatives we are currently working involves the use of the Mather LAN to prototype a base-level *Comptroller Office Automated Network (COAN)*. This COAN-like network, *Advanced Concepts Comptroller Information Network (ACCIN)*, became operational on 3 January 1986. ACCIN hosts both local and Air Force Comptroller-generated initiatives. The ACCIN initiatives are:

- ★ Computer Literacy Training
- ★ Base Budget Target Loading
- ★ Automated Military Pay Self-Help Counter
- ★ Orderly Room Connection
- ★ Utilization of PC's as stand-alone
- ★ Utilization of PC's on LAN
- ★ Automated TDY Orders
- ★ Automated TDY Vouchers
- ★ Automated Leave
- ★ Connection of Monterey Satellite Pay and Collecting Office to Mather
- ★ Commanders Information Book
- ★ AFCONS Interface
- ★ Base Activities Interface (i.e., CBPO, JAG, Billeting)

Extensive computer literacy training began during the fall (1985), upon the delivery of the first **Sperry** PC's. This training is on-going to ensure that 100% of the Mather Comptroller community receives not only initial training, but training on all the software packages delivered with the **Sperry** PC's. After initial computer literacy training has been provided, refresher and on-going training will become essential for the Comptroller community. This training is provided in-house by the Pack Leader project office in a computer learning center made up of eight **Sperry** PC's provided by the initial COOF PC delivery. Training plans for organic software (i.e., locally-generated software program) are being developed.

SSgt Brad Dibkey is the CIMO project officer for Pack Leader. If you have additional ideas, please pass them on to him for possible testing.



NOTES FROM THE:

Comptroller Plans Group

by Lt Col Ronald P. Daigler

Autovon 227-9992

Update of the Comptroller Long Range Objectives Plan and Strategies

The first activity of the 1986 planning cycle was completed on 10 January 1986. The Master Planning Board approved revisions to the objectives and strategies, as recommended by the AC 95 panel which was chartered to review both the Long Range Plan and the associated Comptroller Action Plan. The revised objectives and strategies will be published during June 1986. The following four objectives guide working groups in their efforts to improve future Comptroller mission support to:

- ★ Organize the Comptroller function to increase the effectiveness and productivity of operations to accomplish the mission.
- ★ Recruit, train, and develop personnel in harmony with changing technology, processes, procedures and organization.
- ★ Provide a physical work environment that inspires increased productivity and serves the customer.
- ★ Achieve enhanced Comptroller mission effectiveness and efficiency through modern information systems, management techniques, and application of state-of-the-art processing technology.

We have also streamlined the Comptroller Action Plan to:

- ★ Realign chapters in the action plan to correspond to the objectives above.
- ★ Include an analysis section for each chapter which identifies our current capabilities, future requirements, and deficiencies which trigger the development of action items contained in the action plan.

As a result of these changes, users should be able to quickly review our long range objectives and readily identify where we are headed, why, and specifically what actions are being taken to get there.

Career Guides

The Comptroller Enlisted and Officer Career Development Guides, **AFP 170-28 (Volumes I and II)**, have been available through your local Publications Distribution Office (PDO) for a couple of months now. Delays in administrative channels were encountered because these are new publications. However, by making the guides official publications we hope they will be more readily available to Comptroller personnel throughout the Air Force. Note that *formal* career counseling must be conducted on a *scheduled* basis. Officers should review their career development plan and update it, if necessary. Also, a career guide (**AFP 170-28, Volume III**) for reserve officers has been developed and should be available through base PDOs shortly. (Ref: *USAF Pub Bulletin No. 1*, 24 Jan 86)

Comptroller OJT

AFR 170-26, Comptroller On-the-Job Training Program and **AFP 170-31 (Volumes I-IX), Training Guides**, should be available at this time through your base PDOs. These publications resulted from the OJT and cross-utilization program developed by the MAJCOM and Air Staff Comptroller training managers, and were tested at bases worldwide during March-December 1985. Thanks to the many constructive comments received from base Comptroller training managers, the resulting program provides a standardized, practical approach to comptroller enlisted OJT. (The guides are also useful for technical orientation of Comptroller officer and civilian personnel, as needed.) Maximum use of the guides and cross-utilization of our personnel, to the extent possible, will help meet our present and future needs for a competent, broadly-trained work force. Base Comptroller training managers are encouraged to continue providing inputs through their MAJCOM/AC focal points to the Comptroller training OPR (AFAFC/CWX), who will review the program and develop improvements periodically, as necessary.



Comptroller Civilian Career Management Program

Autovon 487-6450

by Judith Peuler

Career Broadening Program. The *Comptroller Civilian Career Management Program (CCCMP)* currently has thirty authorized career broadening positions. These positions are established against *Air Force Civilian Personnel Management Center (AFCPMC)* authorizations and are assigned to Headquarters USAF and several major command and base-level Comptroller functions at a variety of locations. The salaries and training of incumbents of these positions are funded by AFCPMC.

Career broadening positions are authorized to provide employees who demonstrate exceptional potential the opportunity to gain experience in a different function or at another organizational level. These positions are normally filled through reassignment action. Examples might include the reassignment of an accountant (GS-510-12) into a budget analyst (GS-560-12) position or the reassignment of a financial analyst (GS-501-13) from a position at a MAJCOM to Headquarters USAF.

Potential candidates for career broadening positions are identified through a reassignment pattern constructed specifically for each career broadening position. The prerequisite skills of the candidates who will compete for these positions are proposed by the management officials to whom each position is assigned and are approved by the CCCMP Promotion Evaluation Pattern (PEP) Panel chairman. For example, the supervisor of a cost analyst career broadening position recently requested that auditors, cost accountants, budget analysts/officers, and systems accountants be referred for reassignment consideration.

Career broadening assignments are usually limited to one, two or three years and require identification of a specific follow-on assignment. The supervisor of each career broadening position negotiates a *Memorandum of Agreement* with the follow-on supervisor; this establishes the assignment with consideration of the desires of the selected employee and the best interests of management. In addition, a comprehensive training plan, consistent with the requirements of the *Department of Defense Rotational Training Agreement*, is required and must include specific formal training and developmental assignments. The Career Broadening Program is managed by the CCCMP Training and Development (T&D) Panel. Sixty to ninety days before each career broadening position is scheduled to be vacated the supervisor of the position receives a letter reminding

him/her of the responsibility to ensure the incumbent employee is reassigned from the career broadening position into the follow-on assignment, as scheduled. Management is also given the opportunity at that time to request retention of the position. The chairman of the T&D Panel, in conjunction with the CCCMP Policy Council chairman, determines if the authorization will be retained or reallocated to a different organization. At least once a year supervisors and incumbents of these positions are asked to evaluate the effectiveness of the program and recommend ways in which the program can be improved.

The Career Broadening Program has a high priority within the CCCMP, and the status of the program is briefed at each Policy Council meeting. This program is helping to provide the Air Force Comptroller community members a balanced understanding of the total Comptroller mission.

Program Registration. A revised *Civilian Career Program Registration and Geographic Availability* form (AF Form 2675) has been developed and should be available at all CCPOs shortly. The new form incorporates a block for career broadening occupational series identification and provides for the latest changes in locations. The back of the form requires you to get a geographic location table from your Personnel office and transcribe all the codes and lowest grade you would accept at each location. **Be careful: Do not** transpose any of the codes! CCCMP registrants who are interested in being considered for career broadening positions should ensure they complete the new form and that it accurately reflects geographic locations and grade levels for which they are available. Assignment to one of these positions offers an outstanding opportunity to obtain proficiency in additional comptroller functions and to enhance possibilities for career progression.

CCCMP Personnel

Congratulations to Judith Peuler on her move to HQ AFSC/ACX and welcome to the "real world" of comptrollership. Judith has been the personnel specialist on the PALACE Team for 2 years and will now be broadening her skills.

Farewell to Ed Williams who has been selected for a promotion at Space Division in Los Angeles. Ed's been our computer wizard and his talents and dedication will be missed.



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell

Autovon 224-5437

Comptroller Awards Program

Congratulations to all the award winners. Having been a member of the selection panel, the nominations this year were the best I have ever seen. It was tough picking the final winner of each category. One category (MAJCOM/SOA Individual by a particular discipline) will be changed for FY 1986 to *Comptroller Enlisted, Civilian and Officer*. This change will benefit both the individuals competing and the selection panels who pick the winners. Attention Commands: Send us your best again for FY 1986.

Utilization of Disqualified Airmen

I am certainly getting a lot of questions on this subject lately! First of all, when I hosted the Worldwide Senior NCO Conference in September 1985, all MAJCOMs were represented and briefed on this subject by the Personnel team here at the Air Staff. We are presently short in middle grade NCOs and this program will give us some assistance, plus offer a career challenge to financially minded individuals. Candidates for this program will be measured against the following specific criteria prior to final approval for OJT entry:

- ★ Candidates must volunteer for a Comptroller career field.
- ★ Candidates must meet aptitude and other **AFR 39-1** qualifications.
- ★ Candidates *must be interviewed and recommended by (our) functional managers and unit commanders.*
- ★ Nominations must be blessed by the major commands.

This is a test program and I expect to bring one candidate per base on-board during the next 24 months.

AFMPC/Comptroller Assignments

I am getting several inquiries on who is the *Comptroller Masked-Man* at AFMPC giving out those assignments to Turkey, Korea, Iceland and all points north. The answer: **SMSgt Tom Flowers**. By the time you read this article, Tom will have been in sunny San Antonio for 9 months and probably will be ready for an assignment himself. He works all comptroller assignments (SMSgt and below) with assistance from the MAJCOM functional managers. Now—before all 6,000 of you decide it's your turn to go to California and Florida, it might help to find out how the assignment process works. Check with your CBPO, command functional manager, and last but not least, SMSgt Tom Flowers.

Permissive TDY for House Hunting

We now have a choice as to when to use permissive TDY for house hunting. The new rule allows a five-day permissive TDY period to be used en route to the new duty station. Previously, we could only make house-hunting trips before a PCS move. The new rules also apply to overseas moves; however, members going overseas under this program are ineligible for temporary lodging allowance during house-hunting days. Double-check procedures with the CBPO to ensure you don't lose leave or get "shorted" financially.

Commercial Time

The most rewarding part of this job is coming out to visit you at your bases, command conferences and ASMC programs. I get to see the enlisted talent out there serving the Comptroller community; however, I would like to give you folks more worldwide exposure. Send your professional articles in immediately!



NOTES FROM:

The Colonels' Group

by Maj William E. Parsons—Resource Manager, Management Division

Autovon 487-6951

In the last issue of *The Air Force Comptroller*, we initiated *Notes from the Colonels' Group* and provided some information about us. In this article we want to settle into our regular routine of giving you information that will be useful to you. We have developed a comparison of Comptroller colonels/colonel positions (DAFSC 005X, 67XX, 69XX) with 5093 line colonels. The 5093 line colonels includes 108 comptroller colonels.

Education. The comptroller colonels compare favorably with their counterparts in both academic and professional military education. Statistical data for the comptrollers indicate that 93 percent have a master's as the highest degree held, while the Air Force percentage is 81 percent. A larger percentage of comptroller colonels have also completed Senior Service School than the total Air Force line colonels. Almost 94 percent (101 of 108) have completed Senior Service School by attending in residence, correspondence, or seminar. Again, the Air Force figure is slightly lower at 91 percent.

Rated Vs Nonrated. As expected, rated colonels are a much smaller percentage of comptroller colonels than in the 5093 line colonels. Of the 108 comptrollers, there are six pilots and ten navigators, which is 15 percent. The total Air Force line colonels percentage is much larger at 52 percent.

Other Statistical Data. The following additional data is similar for both comptrollers and Air Force line officers.

	<i>Comptrollers</i>	<i>Air Force</i>
Average Age (yrs)	45.5	45.6
Average TAFCS (yrs)	22.5	22.6
Average Pay Date (yrs)	23.4	23.4
Average TOS (mo)	27.36	23.51

Assignments. One of the most asked questions is where are the comptroller colonel jobs. The following breakout will give you an idea of where they are located:

Alaskan Air Command	1
USAF Academy	1
US Forces in Europe	4
AF Accounting and Finance Center	7
Air Force Logistics Command	9
Air Force Systems Command	14
Air Training Command	9
Air University	2
Headquarters Air Force Reserve	1
Headquarters USAF	15
Military Airlift Command	9
Pacific Air Forces	5
Strategic Air Command	5
Tactical Air Command	5
Electronic Security Command	1
AF Communications Command	2
AF Inspection and Safety Center	1
Air Force Audit Agency	8
USAF Military Personnel Center	1
Air Force Space Command	1
Military District of Washington	1
Air Force Elements Europe	1
Other Air Force Elements	3
<i>Total Positions</i>	106

In the next issue of the magazine, there will be a list of positions that we know will become available in 1987 due to DEROS, maximum tour ends (i.e., Air Staff, joint organizations) or mandatory retirement.

By publishing these vacancies in the July issue, you will have time to submit an updated AF Form 620 to reflect your desires.



NOTES FROM:

The Auditor General

by J.H. Stolarow

Autovon 876-4071

Excellence

This issue of *The Air Force Comptroller* lists the recipients of the Comptroller Awards for 1985. The few award recipients, both individual and group, represent the excellence that has been achieved by many in the comptroller field. This issue then becomes a recognition of the outstanding performance of all Comptroller personnel. It is also a reflection of our superb leaders, managers, and supervisors who have taken the time and put forth the effort to submit many candidates for the awards. So to those who are *in search of excellence*, I say look no further—the journey ends in the Air Force Comptroller family.

AFAA and the Air Staff Board

As part of a continuing effort to provide the Air Force with timely and relevant audits, members of our Acquisition and Logistics Directorate met with the ASB Support Panel to exchange ideas and data on areas currently under panel review. In turn, the panel offered suggestions for future audits in areas of stock funding of depot reparable, cost effectiveness of aircraft mods and facility improvements, and depot maintenance backlog. AFAA will provide to the panel copies of all acquisition and logistics audit reports for consideration during future program and budget decisions made by the panel.

Realignment of Audit Resources

Providing more with less is a reality AFAA shares with others. Recent manpower allocation reductions and budgetary constraints [Gramm-Rudman] placed on us and on other Air Force activities have prompted me to look for opportunities to improve the economy and efficiency of our organization. We had to make some hard decisions to accomplish this goal—the hardest of which was the closure of 10 area audit offices in FY 86. Offices to be closed are located at Andersen, Beale, Carswell, Chanute, Grissom, Homestead, Plattsburg, Rhein-Main, Tyndall, and Yokota. We will continue to provide audit support to these locations through workload reallocations and TDY trips from other audit offices.

FWA—A Coordinated Effort

Fraud-Waste-Abuse—you hear it everywhere in the military services. It causes at least two major problems that directly affect you and me. One, it robs us of assets, either stolen parts/dollars or wasted resources that can't be used for their intended purpose. Two, it eats up great chunks of time and energy. During the 6-month period ending in September 1985, DOD investigative units opened over 8,300 new cases and closed about 8,600. Those kinds of figures represent a lot of manpower.

The three services are unique in all the federal government. In all other areas, investigators and auditors are under the same umbrella organization. In the services, they aren't; and if you look at the organizational structures of the two functions, you'll see why. Each of them provides a service in a manner they feel best within the Army, Navy, or Air Force structure. The investigators and the auditors want it that way, and the services want it that way. To keep it working, there is a tremendous need for us to work closely in the fraud, waste, and abuse arena. Let's take a look at where we stand now.

The president and his President's Council on Integrity and Efficiency includes all statutory inspectors general in the Washington DC area. The Department of Defense Inspector General has his investigators and auditors all in one organization. At the service level, the Air Force has set up the Air Force Audit, Inspection, and Investigation Council to coordinate efforts between the three oversight organizations. As a result of this union, there have been several joint ventures across the Air Force and even between the Air Force and other government agencies. For instance, we worked an unemployment compensation project with OSI, Audit, Labor, and Justice in addition to some state units.

We are working a couple of joint ventures where the complement of people's talents will get the Air Force some real benefits. The real challenge is for all of us, at every organizational level of the Air Force, to work together to combat mismanagement of our valuable resources and to instill integrity in our system.



NOTES FROM THE:

Data Systems Design Office

by Col Sam Piccolo

Autovon 446-4181

Command Budget Automated System (CBAS)

CBAS I is alive and well! After many false starts and delays, CBAS I (*On-Line Funds Control and History Data Storage/Retrieval*) is being fielded. The blanket Phase IV moratorium was overcome in October 1985 when HQ AFCC formally approved CBAS as being within the scope of the Phase IV contract. During the "hold" period, development of the key-to-disk and history storage/retrieval subsystems were completed and successfully field tested at HQ MAC in December 1985. HQ MAC (Jan), HQ AFCC (Jan), AISD (Jan), and PACAF (Feb) will be the first to implement CBAS I. The remaining commands/SOAs will be implemented as equipment upgrades become available—expected to be at the rate of two commands/SOAs per month. DSDO personnel will be at each site to assist with implementation.

Civilian Pay Modernization

In the January issue of this magazine, we reported that a prototype system had been developed and would be tested at Maxwell AFB AL. This prototype system is the first step in an automated civilian pay system designed to streamline time and attendance (T&A) data collection and subsequently eliminate punch cards from the Civilian Pay System.

The prototype test, completed in December 1985 at Maxwell AFB, was used in three live pay periods, and processed the payroll for an average of 2,500 employees each pay period.

Results of the live test proved that, through the use of an Optical Mark Reader working with a personal computer, a basis for punch card elimination and streamlined time and attendance data collection had been achieved. After completion of the prototype test, 310 timekeepers were surveyed to determine user opinions of the system. Seventy percent of those surveyed

responded. Seventy-two percent were in favor of the source data entry system for T&A data collection while only 15 percent favored the current punch card system. Thirteen percent did not favor one system over the other.

The prototype test proved very positive in Air Force efforts to streamline collection of time and attendance data, as well as elimination of punch cards from the Civilian Pay System.

A hearty thanks to all those involved in the prototype test—management, pay clerks, timekeepers, and employees.

General Accounting and Finance System

General Accounting and Finance System (GAFS) personnel are constantly developing ways to make the system more efficient and friendlier to the users. Personnel in the GAFS are currently working on a scheduling system that will allow accounting and finance personnel to schedule jobs for processing over the terminal or remote. Processing can be scheduled up to a year in advance. The system, *Workload Information Scheduling Processor (WISP)*, will assume complete control of job execution. WISP will automatically generate runsheets, a listing of tapes that will be needed, and a job execution summary. In addition, it will automatically execute jobs, prevent unauthorized jobs from running, prevent jobs from running out of sequence, and will track all jobs ran at each site. WISP will provide electronic mail service, allowing users to communicate with system monitors and operation personnel. WISP will also play a significant role in keypunch replacement, providing for consolidation of control cards into a single disk file, and the capability for full screen text editing. WISP is being designed using state-of-the-art capabilities on the **Sperry** computer. Once implemented during the summer of 1986, the system will provide greater control of processing to the functional user as well as data automation personnel. ©



NOTES FROM THE:

Comptroller Career Management Team

by Capt Bob Watts

Autovon 487-5031

Overseas Assignments

With very few exceptions, the calendar year 1986 overseas assignment cycle is complete. It's now time to look ahead to calendar year 1987. The listing below is our current projection of the calendar year 1987 overseas positions that must be filled. Such things as tour extensions, curtailments, and internal command reassignments will cause some changes to the list, and grade substitution is likely in many cases. Please remember that our target for final identification of officers to fill these positions is approximately ten months before the vacancy occurs. If you are interested in any of these positions, complete an AF Form 90.

Grade	Location	Time	Grade	Location	Time	Grade	Location	Time
Comptroller (0056)			Lt	Yokota	8710	Comptroller Staff Officer (6756)		
Lt Col	Osan	8703	Capt	Bentwaters	8710	Capt	Sondrestrom	8701
Lt Col	Elmendorf (HQ)	8706	Capt	Mildenhall	8711	Capt	Hickam (HQ)	8702
Lt Col	Kunsan	8706	Budget (6736)			Maj	Zaragoza	8702
Lt Col	Lakenheath	8706	Capt	Lakenheath	8702	Capt	Izmir	8702
Lt Col	Incirlik	8706	Capt	Lajes	8703	Capt	Hickam	8703
Lt Col	Hahn	8706	Capt	Hellenikon	8703	Capt	Woomera	8705
Lt Col	Mildenhall	8707	Capt	Ramstein (HQ)	8704	Lt Col	Hickam (HQ)	8706
Lt Col	Bitburg	8707	Capt	Greenham Common	8704	Capt	Clark	8706
Lt Col	Alconbury	8707	Capt	Ankara	8704	Capt	Keflavik	8706
Lt Col	Lajes	8708	Capt	Dhahran	8705	Lt Col	Hickam (HQ)	8707
Lt Col	Howard	8708	Capt	Misawa	8705	Capt	Hickam (HQ)	8707
Lt Col	Bentwaters	8712	Lt	Hickam (HQ)	8705	Maj	Ramstein (HQ)	8707
Accounting and Finance (6716/6724)			Capt	Ramstein (HQ)	8705	Maj	Ramstein (HQ)	8707
Lt	Lajes	8701	Capt	Iraklion	8705	Lt Col	Ramstein (HQ)	8707
Capt	Eielson	8701	Capt	Bitburg	8705	Capt	Ramstein (HQ)	8707
Lt	Eielson	8701	Capt	Bentwaters	8705	Maj	Spangdahlem	8708
Lt	Bentwaters	8701	Capt	Comiso	8705	Capt	Thule	8710
Capt	Kunsan	8703	Capt	Howard	8706	Maj	Comiso	8710
Capt	Clark	8703	Capt	Andersen	8706	Maj	Zweibrucken	8711
Lt	Mildenhall	8704	Capt	Kunsan	8706	Maj	San Vito	8712
Lt	Hellenikon	8704	Lt	Zaragoza	8706	Audit (6784/6796)		
Capt	Yong San	8705	Capt	Elmendorf	8706	Capt	Clark	8701
Lt	Kadena	8705	Maj	Ramstein (HQ)	8706	Capt	Elmendorf	8706
Lt	Elmendorf (HQ)	8706	Capt	Mildenhall	8706	Capt	Misawa	8707
Capt	Ramstein	8706	Capt	Florennes	8706	Lt Col	Ramstein	8707
Capt	Lindsey	8706	Capt	Incirlik	8706	Capt	Misawa	8707
Capt	Hahn	8706	Lt	Zweibrucken	8707	Cost & Management Analysis (6916/6924)		
Capt	Hellenikon	8706	Capt	Ramstein	8707	Lt	Clark	8701
Capt	Alconbury	8706	Capt	Kadena	8707	Capt	Alconbury	8701
Capt	Yokota	8707	Capt	Ramstein (HQ)	8707	Capt	Bentwaters	8704
Capt	Hickam	8707	Lt Col	Ramstein (HQ)	8707	Capt	Albrook	8705
Lt Col	Ramstein (HQ)	8707	Lt Col	Ramstein (HQ)	8707	Capt	Misawa	8705
Maj	Ramstein (HQ)	8707	Maj	Ankara	8708	Capt	Eielson	8705
Capt	Lakenheath	8707	Capt	Hickam (HQ)	8708	Lt	Mildenhall	8705
Capt	Comiso	8707	Capt	Yokota	8712	Capt	Andersen	8706
Lt	Kadena	8708	Capt	Glons	8712	Lt Col	Elmendorf (HQ)	8706
Capt	Ramstein (HQ)	8708	Cost (6746)			Capt	Ramstein (HQ)	8706
Capt	Ramstein (HQ)	8708	Lt	Elmendorf (HQ)	8703	Capt	Elmendorf (HQ)	8708
Capt	Iraklion	8708	Lt Col	Ramstein (HQ)	8706	Capt	Bitburg	8708
Capt	Greenham Common	8708	Maj	Hickam (HQ)	8707	Capt	Zweibrucken	8709
Capt	CNA	8708	Capt	Elmendorf (HQ)	8707	Lt	Torrejon	8709
Lt	Izmir	8709	Capt	Hickam (HQ)	8708	Capt	Hahn	8709
Lt	Lakenheath	8709				Lt	Yokota	8710
Lt	Rhein Main	8710				Capt	Fairford	8710
						Capt	Ramstein (HQ)	8711



NOTES FROM THE:

Comptroller Training Division

SHEPPARD TECHNICAL TRAINING CENTER

Maj John O. Jacobus—Chief, Comptroller Training Division

Autovon 736-2098

Schoolhouse Budget Happenings

by Capt Ben Venable

Budget training and state-of-the-art computers are fast becoming best friends. Both the *Budget Officer* and *Budget Supplemental* courses underwent major rewrites in late 1984 to better align them with current field activities and to introduce the use of computers in the training program. All students now receive actual hands-on training with the **Zenith 100** microcomputer. The learning process begins with an explanation by the instructor on the care and feeding of a micro. Next comes an indoctrination to the capabilities of **Lotus 1-2-3**, an excellent software package which the student can use to build and manipulate databases, create graphics and, most important to budgeteers, automate spreadsheets. Macro programming capability enables the student to put in formulas telling the computer how to mathematically handle entered data so "bottomline figures" are recalculated automatically. Desktop calculators may possibly be candidates for the endangered species list! We also provide computer-assisted instruction designed to help the student become more comfortable with the computer and, at the same time, learn about the various appropriation symbols. The package allows the student to learn at his or her own pace, but requires the student to enter correct responses to computer-generated questions about the material before advancing. This is an excellent dual learning technique in that the student learns valuable budget information and terminology while gaining more familiarity with the computer.

In the second half of both budget courses, the students get an opportunity to put their newly acquired computer knowledge into action. They are required to use the micro while preparing the Financial Plan and conducting funds distribution analysis. Financial Plan preparation is possible thanks to the dedicated efforts of **Mr Don "Gus" Guthrie** who formatted each of the applicable exhibits onto the computer. This enables the students to concentrate on proper program analysis and completion of special exhibits, instead of having to take time to build each format from scratch. Mr Guthrie also macro-programmed the exhibits so that data changes to one exhibit will automatically update all exhibits which the changes affect. Justification text is entered along with program data. The final product is a completed exhibit ready for correct placement in the students' Financial Plan.

Once the Financial Plan is finished, it's briefed to a mock Financial Management Board. Then the students conduct program analysis on the database created by Financial Plan preparation to determine the best distribution of funds. Positive student feedback has encouraged continued pursuit of more classroom uses for the computer.

Another effort now in the very early stages of development involves mainframe computer products, known to budgeteers as management listings. The plan is to format each of the listings (e.g., OBL, D-11, etc.) onto the micro and program it to highlight each data item on the listing. Accompanying text will explain pertinent budget information about the data. The computer then asks questions about the explained data. To correctly respond, the student must use an actual listing to find the answer. He or she then enters the answer into the computer. If the response is incorrect the student tries again. No advancement is allowed until the correct answer is entered. The computer keeps a tally of the number of reanswered questions and in what areas (e.g., TOA, direct, etc.) so the instructor can go over those areas again with the student to clear up any possible confusion. Knowing how to read and use management listings is a vital talent any good budgeteer must possess, but teaching how to interpret listings is, at best, a dry subject during which the best of instructors finds it difficult to hold complete student interest. This planned approach forces concentration so student mind-wandering is cut to an absolute minimum. The overall result will be a better understanding of how to read listings without losing the personalized assistance of the instructor.

Current computer uses will be improved and expanded or possibly abandoned in favor of new ones. Your support is solicited in identifying ways to improve. If you have developed an analysis program of some type that could be used in training our future budgeteers, let us know about it here at the schoolhouse. It must be remembered though, even the best computer training cannot totally replace the human instructor and the personal experience he or she brings into the classroom. With that in mind, we ask you to remember the schoolhouse when choosing your next assignment. If you're a highly motivated, professionally oriented, knowledgeable military or civilian person who seeks and accepts challenging positions, instructor duty may be for you! ©



NOTES FROM THE:

Professional Military Comptroller School

by Ms Catherine W. Wright—Associate Director of Cost and Management Analysis

Autovon 875-6656

The DOD *Professional Military Comptroller School (PMCS)* has been in business for over 17 years. Over time many changes have taken place. The curriculum has undergone many changes, guest speakers have come and gone, the course director has become the school commandant, and new students arrive four, rather than five times a year. One aspect, however, did not change. The faculty remained all military—a mix of Air Force, Army and Navy personnel.

In the last 6 months the school witnessed its most recent change. The faculty is no longer all military. A civilian faculty position was added. This position was created through the career broadening concept of the *Comptroller Civilian Career Management Program (CCCMP)*, and represents a career “golden opportunity” for Comptroller civilians.

I am proud to have the distinct honor of being the first to fill this position. After being selected for this position, I recall my perceptions about PMCS primarily from two viewpoints. First, as a cost analyst in the Air University Comptroller organization, PMCS existed only in terms of the feeder source for data I needed to prepare cost reports. Secondly, as a student attending PMCS, I saw the school as an ideal work place in that one's primary concern was knowing who was the next guest speaker and his topic. Finally, from the outside looking in, I viewed the faculty as being in the best of two worlds—not tied to an 8-to-5 workday and an opportunity to personally meet and get acquainted with key financial management leaders and decision makers—such a deal!

With these views and perceptions, a job announcement, and the Air Force Comptroller initiatives in mind, I entered the competition for this position. Fortunately, my hard work over the previous years paid off. The many evening hours spent earning a master's degree, the many hours spent TDY to take advantage of educational opportunities, and my dedication and desire to do the best job possible in executing my responsibilities netted big dividends. I was selected from among 15 top candidates competing nationwide as well as overseas for this position.

Now that I'm here my perception is different. I'm no longer seeing PMCS from behind the rose-colored glasses of yesterday, but from reality. As an instructor, I'm beginning to put things in the proper perspective. In many respects it is a “work paradise,” but not for the same reasons I had thought previously. It's actually better defined as a “career paradise.” I'm surrounded by a wealth of untapped student knowledge, an elite corps of very qualified and talented guest speakers, and am a member of a very talented and professional group of staff and fellow instructors. To label this a career broadening experience is really an understatement for it goes far beyond the concepts of career broadening. The benefits derived from this position

not only enhance my career potential, but also provide personal gratification that exceeds my wildest imagination. It provides career enrichment through the knowledge and expertise that's shared through the wide cross-section of talent that's the mark of distinction of the PMCS student body. It's an opportunity to personally meet and talk one-on-one with key decision makers in the Comptroller world. And last but certainly not least, it affords an opportunity to be part of a very unique, multi-talented group of professionals.

This doesn't come without a price tag! From the moment the selection board meticulously selects each individual for the next class to the moment that the last student walks out the door as a graduate, PMCS is much like putting on a Broadway production. Everything has to work congruently to ensure a satisfied audience. This does not happen magically. It is through the dedication and untiring efforts of the faculty and staff that every student paper is read and every recommendation carefully considered, every student critique is analyzed, every suggestion taken seriously and changes carefully thought out, the curriculum is kept current, and guest speakers are personally hosted to ensure their every need is tended to from the time they agree to speak at PMCS until the very moment their airplane is airborne to return home. In short, a key priority is to ensure, to the best of our ability, that the needs of every student and every guest speaker are provided for.

Our average workday at PMCS is not bound by an 8-hour day or a 40-hour week. We spend an average of between 5—20 hours preparing for each lecture and another 2—3 hours of preparation for each seminar conducted. Many hours are spent TDY to keep current on issues relevant to the financial environment. Numerous hours are spent hosting our guest speakers and coordinating social interaction. More hours than we can account for are spent working with support activities; printing/graphics; transportation; Morale, Welfare and Recreation (MWR); billeting and many others to ensure everyone's satisfaction—an orchestration of perfection, high goals, and high expectations. Our commitment is to a “ready response” in every situation to ensure that the stage is set and the audience is ready as the lights are dimmed and the curtains are opened for the beginning of every presentation.

This is the real life that takes place behind the stage at PMCS. The payoff is a “family bond”—among faculty and staff that cannot be duplicated. What a super challenge! I am the first to respond to this challenge. I ask other civilians out in the world of Air Force comptrollership to look inward at yourselves and decide if you want the same challenge. If so, are you prepared? Are you satisfied with your credentials—will they stand the test? Two years from now I'll move on and a new civilian will be selected—will you be prepared for the challenge?

PMCS Graduates: Class 86-A Graduated 13 Dec 1985

Their names, ranks and "Idea" papers are listed below.

U.S. Air Force (32)

Abate, Nicholas, LTC—LD64501A—Three Needed Changes to the Cost/Schedule Control Systems Criteria
Anderfuren, R.J., GM-13—LD64503A—Suggested Solutions to the Foreign Military Sales Case Closure Problem Due to Open Contracts
Andrews, Franklin J., LTC—LD64505A—Aviation Fuels Management Accounting In SAC: How Effective Is It?
Crew, George P., GS-12—LD64512A—Ethics and Balance
Culuris, Dale S., GM-13—LD64513A—Why Case Closure? A SAAC Perspective
Cummings, James A., LTC—LD64514A—Sharpening the Point of the Sword: The Case for a Junior Officer Development
Davis, Mary Elaine, GM-13—LD64515A—The Air Force Internal Control Program—Is There a Better Method?
Dawes, Robert E., GM-13—LD64516A—Auditing to Control Computer Abuse
Duggan, Paul T., GM-14—LD64517A—A Base Level Financial Management System—How Do We Get There?
Duran, Wesley E., Maj—LD64518A—Accounting and Finance Customer Service—A Personal Perspective
Frederick, Sandra L.B., Capt—LD64519A—Comptroller Skills Guidebook
Gibson, James F., GM-13—LD64520A—Execution of the Central Procurement Appropriation Budget Programs at the Air Logistics Center
Hanna, Charles L., Maj—LD64522A—Independent Cost Analysis (ICA) Program Enhancement
Holmes, Todd J., Capt—LD64526A—Innovative Organizational Structures—The Key to Reduced Manpower
Horn, Otas J., GM-13—LD64527A—Restructure the Comptroller to Manage Foreign Military Sales
Hoza, Mary Lou, GS-13—LD64528A—The ICA Program—Measures for More Effective Management
Hurd, Rachel M., Capt—LD64530A—An Analysis of Recognition Programs—One Approach on Managing Achievers in the Comptroller Organization
Jackson, Donald L., LTC—LD64519A—Comptroller Skills Guidebook
Kakazu, Dwight M., GM-13—LD64533A—Stress Management Is Needed for the Stressors (The Auditors)
Leistico, Dwayne L., LTC—LD64536A—A New Approach to Funding Military Family Housing
Lokey, Joe, Capt—LD64538A—POM Financing—A Lost Opportunity?
Mantor, Robert T., LTC—LD64540A—Proposed Relocation of Harvest Eagle
McDermontt, Estella L., Capt—LD64541A—Is the Time Factor Taking Away the Benefits of the Defense Data Network (DDN)?
Moeller, Delores I., GM-13—LD64542A—Matrix Management: A Case Study
Powers, Lenton E., GM-13—LD64544A—Fraud, Waste, and Abuse: Cause and Effect
Pratt, Harvey L., GS-12—LD64545A—Improved Communication Means Improved Comptrollership
Snedeker, Michael J., Maj—LD64553A—A Lease Versus Buy Analysis Example Using a Hypothetical Weapon System
Stewart, Leroy, Maj—LD64554A—What Does the ADP Internal Controls Review System Mean to You?
Thumser, Joseph F., Maj—LD64556A—Ambiguities Impacting Fiscal and Acquisition Policy
Trower, Larry E., Capt—LD64558A—Computer Security and

Comptroller Long Range Plans
Williams, Theodore, Maj—LD64562A—Rated Supplement Assignments in the Comptroller Career Field
Youngblood, Alice A., GS-12—LD64564A—Guidance for Preparing a Life Cycle Cost Management Plan

U.S. Army (20)

Altermatt, Thomas H., GM-13—LD64502A—Use of the Defense Relocation Account at Army Industrial Fund Installations
Anderson, James A., GM-14—LD64504A—Assets/Inventory and Property of U.S. Government
Andrews, Steven L., GM-13—LD64506A—Reduction of Travel Cost
Austin, Richard L., GS-12—LD64507A—Downloading Data from Mainframe to PC—An Auditing Tool
Bullock, Don K., GM-14—LD64509A—Model Performance Standards for Internal Auditors
Candioglos, John A., LTC—LD64510A—An Automation Acceptance Approach
Hodge, Yolanda, GM-13—LD64525A—Making Automation Work for You: Automating Budget Reports for Future Use in Decision-Making
Jeglijewski, Barbara, GM-13—LD64532A—DRIS: Problems and Potential
Kittrell, Herbert O., Col—LD64534A—Improving Internal Review Within Major United States Army Reserve Commands
Labogen, William, GS-12—LD64535A—Data Base Management for the Finance and Accounting Office
Lisman, Ross A., GS-12—LD64537A—Centralization of the Army Commissary Accounting Operations Voucher Examination and Contracting Functions
Lundy, L.M. Jr, GS-12—LD64539A—TDY Travel Advances
Powell, William Jr, Maj—LD64543A—The Reluctant Financial Manager
Reese, Ronald L., GM-13—LD64546A—Budget Execution—The Need for Analysis in the Resource Management Office (RMO)
Riley, Richard E., LTC—LD64548A—Let's Take the Hassle Out of Advance Travel Pay
Romano, Andrew J., GS-13—LD64549A—Recommendations for Improving the Army's Sustainment Cost Forecasts
Smith, Bruce A., GM-13—LD64551A—Organization of Excellence—Focus on the Customer
Smith, Stanley P., GS-13—LD64552A—DOD Should Find a Better Way to Gain the Budget Support of the American People in the Tough Years Ahead
Tippie, Bryan T., Maj—LD64557A—Internal Control: The Need for Army Installation Improvements
Vegvary, Marianne B., Capt—LD64560A—How to Get Financial Resources for Troop Deployments, A Guide for Brigade And Battalion Commanders

U.S. Navy/Marine Corps (8)

Beeler, J.C., GM-15—LD64508A—Field Financial Flexibility and The Comptroller General's Report on Managing the Cost of Government
Herrington, Douglas C., Capt—LD64524A—Maritime Prepositioning Ships (MPS)
Riley, Chester A., Capt—LD64547A—A Framework for Determining Materiality as It Relates to Internal Controls
Clark, Jeffrey S., GS-12—LD64511A—Naval Education & Training Cost Analysis Procedures
Harry, Douglas S., GS-12—LD64523A—Advantages and Disadvantages of Management Control Reviews within the Department of the Navy
Huginine, Paula J., GM-13—LD64529A—Auditing Automated Systems in the Department of the Navy
Takalo, R.D., LCDR—LD64555A—Budget Justification: Fact, Fiction or Fairy-Tale
Workman, Paul D., LCDR—LD64563A—Navy Comptroller, Supply Corps Officer or Line Officer?

Defense Logistics Agency (3)

Hammond, Frances B., GM-13—LD64521A—Financial Management within the Department of Defense Dependents Schools
Smith, Alan P., GS-13—LD64550A—Do We Really Need Internal Control Reviews?
Vaughan, Barbara Ellen, GS-13—LD64559A—Improving Communications in Resource Management

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange
ATTN: DRXMC-D
U.S. Army Logistics Management Center
Fort Lee, VA 23801-6043

AUTOVON: 687-4546 or 687-3570

Include the Logistics Document Number (LD) in your request.

PROMOTIONS



Mr Augsburg



Mr Koebert



Ms Wilkinson

Mr Fred W. Augsburg (GM-15) is Deputy Comptroller, 2750 Air Base Wing (AFLC), Wright-Patterson AFB OH.

Mr Richard (Rick) H. Koebert (GM-15) is Systems Accountant, Plans & Programs Div, Directorate of Plans and Systems, Air Force

Accounting & Finance Center, Denver CO.

Ms Kathleen T. Wilkinson (GM-15) is Deputy Director of Budget, DCS/Comptroller, Headquarters Air Force Logistics Command, Wright-Patterson AFB OH.

Air Force

Accounting & Finance Center

Albright, Lydia, to GS-12; AFAFC/SI
Ali, Syed, to GS-12; AFAFC/MP
Barrett, Glenn D., to GS-12; AFAFC/CP
Borchers, Raymond, to GS-12; AFAFC/SI
Butler, Gail A., to GS-12; AFAFC/FS
Guerrero, Richard, to GS-12; AFAFC/AJ
Hutton, Charles, to GM-13; AFAFC/CP
Kavanaugh, Robert D., to GS-12; AFAFC/CP
Kostic, Mary K., to GS-12; AFAFC/SI
Lebsack, John M., to LTC; AFAFC/XS
Luyk, James J., to GS-12; AFAFC/CW
Shipman, Dennis D., to GM-13; AFAFC/XS
Smith, Thomas W., to GM-14; AFAFC/CP
Solano, William L., to GS-12; AFAFC/XS
Soong, Theodore, to GM-13; AFAFC/CP
Swisher, Peggy A., to GM-13; AFAFC/CP
Wallace, John M., to LTC; AFAFC/CW
Westberg, Kenneth, to GM-13; AFAFC/CP
Zolman, Mary A., to GS-12; AFAFC/MP

Air Force Systems Command

Blucker, Patrick D., to GS-12; AFCMD/AC
Burns, Robert M., to GM-13; AD/ACBF
Corbitt, James R., to GM-14; AD/ACBF
Costello, Edmund J., to GM-13; ASD/ACPM
Daniels, James R., to GS-13; ASD/ACCM
Ferguson, Leslie, to GS-12; SD/ACFCS
Higgins, Patricia A., to GM-13;
HQ AFSC/ACXP
Hoar, Terry A., to GS-13; ESD/ACBF
Johnson, Thomas L., to GM-14; ASD/ACPM
LeBoeuf, Robert L., to GS-12; ESD/ACCE
Maddy, Patricia, to GM-14; HQ AFSC/ACBM
Mahoney, James, to GS-12; SD/ACXM
Maldonado, Rita, to GM-13; HQ AFSC/ACBM
Marelli, Frances A., to GS-13; ESD/ACBP
Mello, Theresa L., to GS-12; ESD/SCCX
Palmer, Hazel, to GS-12; ESD/ACCE
Pierce, Terrance J., to LTC; BMO/ACP
Purvis, Charles W., to GM-14; BMO/ACC
Romanoff, Harry P., to LTC; BMO/MGP
Scott, Shirley E., to GS-13; ESD/OCCX
Swierat, Frank W., to GM-13; RADC/ACF
Wallace, Emmett G., to GS-12; ESD/ACBP
Wedge, Paul D., to GS-12; ESD/ACCE
Welch, A. Michael, to GM-14; ASD/ACPM
Wong, Edmund S., to GS-12; ESD/ACCE

Air Force Commissary Service

Hughes, Opal M., to GM-13; HQ AFSCOM/ACFI
Brown, Ann W., to GS-12; HQ AFSCOM/ACFA

HQ USAF

Mullen, Steve R., to LTC; HQ USAF/ACCC

Military Airlift Command

Humphries, Wade C., to LTC; HQ MAC/ACM
Miller, Michael J., to LTC; HQ MAC/ACMI
Morrell, James W., to LTC; 62 MAW/ACM
Oglietti, Anthony R., to LTC; 437 MAW/AC
Rosell, David L., to LTC; 436 MAW/AC
Zinke, Ronald R., to LTC; 1776 ABW/AC

Strategic Air Command

Bennett, Earl, to CMSgt; Griffiss AFB/ACF
Key, Kenneth D., to CMSgt; Offutt AFB/ACF
Niemi, Leslie, to CMSgt; Minot AFB/ACM
Platt, John L. Jr, to CMSgt; Carswell AFB/ACM
Powell, David W., to SMSgt; Blytheville AFB/ACF
Watson, Roy R. Jr, to SMSgt; Wurtsmith AFB/ACF

Air Force Audit Agency

Anderson, Robert E., to GS-12; Langley AFB
Barbour, David M., to GS-12; Vandenberg AFB
Barrell, Margaret F., to GS-12; Shaw AFB
Boone, Daniel N., to GM-14; Norton AFB/FSC
Brown, Timothy D., to GS-12; Shaw AFB
Furst, David A., to GS-12; Norton AFB/FSA
Harvey, Eleanor G., to GS-12; Bentwaters RAF
Kadle, John P., to GM-13; Norton AFB/DOOX
Mitchell, Charles A., to GS-12; Scott AFB
Rounsavall, Johnny R., to LTC; Kadena AB
Schostag, Jerry E., to GM-13; Nellis AFB
Smicker, Thomas, to LTC; Pentagon
Welsh, William H., to GM-14; McClellan AFB
Wernhoener, John D., GS-12; Wurtsmith AFB

Tactical Air Command

Cooke, Melanie B., to LTC; HQ TAC/ACBOM

Air Force Reserve

Mason, Betty H., to GM-13; HQ AFRES/ACBOT
Perdue, Ed A., to CMSgt; HQ AFRES/ACFM

United States Air Forces in Europe

Bradney, James, to LTC; 7217 ABG/AC
Bredfeldt, John C., to LTC; HQ USAFE/ACM
Haley, Wayne, to LTC; HQ USAFE/AC
Hooker, Martin, to SMSgt; 513 CPTS/ACM
Webster, Roy, to CMSgt; 81 CPTS/ACF

Air Force Logistics Command

Hogan, Rita D., to GS-12; HQ AFLC/ACFC
Morgan, Russell J., to GS-12; SA-ALC/ACM
Novak, Robert A., to GS-13; HQ AFLC/ACMCE
Styracula, David E., to GS-12; HQ AFLC/ACFMS
Vasquez, Fernando, to GS-12; SA-ALC/ACFCI
Wallace, Randy, to GS-12; OC-ALC/ACFSA

Air Training Command

Hardy, Jerry B., to LTC; Laughlin AFB/AC
Mattson, Ellen L., to GM-13; Maxwell AFB/AC
Smith, Ruth, to GM-13; HQ ATC/ACMQC
Starr, Yvonne H., to GS-12; HQ ATC/ACB
Strzyk, Pam, to GS-12; HQ ATC/ACMS

Pacific Air Forces

Burgess, Paul V., to CMSgt; HQ PACAF/ACFF
Marsch, William H., to LTC; HQ PACAF/ACMC

Electronic Security Command

Cates, Constance L., to GS-12; HQ ESC/ACF
Sheffield, Geraldine W., to GS-12; HQ ESC/ACB

Alaskan Air Command

Douglass, Moses, to LTC; Eielson AFB/AC
Oliver, Herschel B., to CMSgt; Elmendorf AFB/ACF
Phillips, Claude M., to CMSgt; Elmendorf AFB/ACF

RETIREMENTS



Col Dyer



Mr Etchison



Mr Shaw



Col Stueken

Col Richard E. Dyer was Deputy Chief of Staff Comptroller at Headquarters Strategic Air Command, Offutt AFB NE (Over 30 years of service).

Mr Jack P. Etchison (GM-15) was Program Analysis Officer, Aeronautical Systems Division (ASD/ACPM), Wright-Patterson AFB OH (30 years of service).

Mr James C. Shaw (GM-15) was Deputy Director of Budget, DCS/Comptroller, Headquarters Air Force Logistics Command,

Wright-Patterson AFB OH (32 years of service).

Col Klaus H. Stueken was Deputy for Comptroller, Arnold Engineering Development Center, Arnold AFS TN (31 years of service).

Mr H. Paul Weimer (GM-15) was Systems Accountant, Plans and Programs Division, Directorate of Plans and Systems, Air Force Accounting and Finance Center, Denver CO (37 years of service). (No photo available.)

Strategic Air Command

Hopkins, James R., GS-12; Whiteman AFB/ACF
Kontra, George S., GS-12; March AFB/ACF
Schriber, Kenneth E., MSgt; Whiteman AFB/ACF
Smith, Gwyndolyn, GS-5; Blytheville AFB/ACF
Warren, Donald R., MSgt; F.E. Warren AFB/ACF
Williams, Harold I., GS-8; Offutt AFB/ACF

Military Airlift Command

Baker, Philip J., MSgt; 1776 ABW/AC
Bruening, John A., SMSgt; 443 MAW/ACFQ
Curry, Kenneth, GM-13; HQ MAC/ACB
Draper, Jack E., GM-13; 63 MAW/ACF
Gerlach, Charles M., TSgt; 60 MAW/ACFPM
Helfrich, Doris, GS-6; HQ MAC/ACB
Leidenheimer, Audrey E., GS-7; 375 AAW/ACFA
Kulscar, James A., SMSgt; 1 SOW/ACFPM
Mavrogeorge, Charles, CMSgt; HQ MAC/ACB
Moyer, Robert, GS-12; 438 MAW/ACM
Rasums, Juris R., MSgt; HQ MAC/ACF
Reasor, Gerald A., MSgt; 314 TAW/ACB
Wayt, Ronald D., CMSgt; 60 MAW/ACF

Tactical Air Command

Hoover, Donald N., CMSgt; HQ TAC/ACBOR
Ryan, Thomas M., CMSgt; HQ TAC/ACBM
Kuftic, John T., SMSgt; TFWC/ACM

Air Force Systems Command

Camerata, Joseph, GM-13; RADC/ACF
Conroy, John J., GM-13; ESD/IM
Courtemache, Armand W., GS-11; ESD/SCCX
Gordon, Kay, GS-12; ESD/YWX
Goyer, Helena H., GS-8; AD/ACFC
Kromer, Damon S., GM-13; ASD/ACPM
Reboulet, Barbara L., GS-12; ASD/ACPM

Reel, James D., GS-12; ASD/ACPM
Rose, John D., Maj; AD/CZL
Sadow, Raymond M., GM-14; ASD/ACPM
Smith, Robert L., GM-13; BMO/ACB
Weishaus, Anna, GS-6; AFFTC/ACFPC
Woods, Kenneth R., LTC; AD/ACP

Air Force Audit Agency

Bass, William H. II, GM-13; WPAFB OH/QLM
Beahan, Robert P., GS-12; Alconbury RAF
Peters, Thaddeus R., GS-12; WPAFB OH
Sampson, Robert F., GS-12; Robins AFB GA

Pacific Air Forces

Martin, Harold, CMSgt; HQ PACAF/ACM
Miyasaki, Kameyo, GS-7; HQ PACAF/AC
Shigeko, Saito, LN-5; Yokota AB, JA/ACFPT

AF Accounting and Finance Center

Aubuchon, Stella, GS-12; AFAFC/SI
Baker, James R., GS-5; AFAFC/LG
Carrillo, Pedro R., MSgt; AFAFC/MP
Chance, E. Lee, GM-14; AFAFC/XS
Cutler, Marceline, GS-12; AFAFC/CP
Dunn, William L., CMSgt; AFAFC/MP
Herzberger, William, GS-11; AFAFC/SI
Hill, Flora A., GS-9; AFAFC/AJ
Hornbaker, Joseph, GS-12; AFAFC/SI
Ling, Helen, GS-13; AFAFC/RP
Lortie, Robert, GS-12; AFAFC/AJ
Monte, Doris L., GS-8; AFAFC/AJ
Morris, Vera B., GS-12; AFAFC/MO
Ray, Robert, SMSgt; AFAFC/MP
Schmidt, Lillian, GS-4; AFAFC/RP
Scott, Erie, GS-7; AFAFC/DA
Stephenson, Richard D., CMSgt; AFAFC/DO
Woost, Aubrey L., MSgt; AFAFC/CW

Air Force Logistics Command

Boswell, Ruby, GS-6; OC-ALC/ACFMF
Dearman, Frankie, GS-5; OC-ALC/ACF
Edly, Joseph A., GM-13; HQ AFLC/ACFMI
Ellis, Viola J., GS-7; AGMC/ACFS

Greenfield, Myrtle E., GS-12; SA-ALC/ACM
Pennington, Patricia, GS-7; 2750 ABW/ACFI
Peterman, Wayne W., GM-13; HQ AFLC/ACMM

Petran, Wayne R., GS-12; AGMC/ACFG
Servay, Shirley, GS-5; SM-ALC/ACF
Stomberger, Paul G., GM-13; 2750 ABW/ACM

Walters, Carolyn M., GS-7; AGMC/ACFS
Woodward, Avery, GS-11; SM-ALC/ACF

Air Force Operational Test and Evaluation Center

Enright, Raymond F., CMSgt; HQ AFOTEC/CMS

Air Force Communications Command

Schomaker, Daniel X., GS-12; HQ AFCC/ACBC

Air Training Command

Babb, Wanda, GS-5; Mather AFB/ACFPM
Barry, Betty F., GS-5; Sheppard AFB/ACFPC
Bond, Mara C., GS-7; Mather AFB/ACFPC
Brewton, Marcella A., GS-5; Lackland AFB/ACFMB
Goodwill, Ernice, GS-8; HQ ATC/ACFAG
Johnson, Beulah M., GS-5; Sheppard AFB/ACFMF
McCaughan, Finley B., GS-7; Keesler AFB/ACFD

United States Air Forces in Europe

McMullen, Robert, MSgt; 487 TMW/ACF
Miner, Jack, 316 AD/ACB

Air Force Reserve

Griffin, Faye W., GS-12; HQ AFRES/ACBOT
Lloyd, Virginia H., GS-12; HQ AFRES/ACBOP

Air Force Commissary Service

Perez, Raul M., GS-12; HQ AFCOMS/ACBM



Stars for J. D. Kahla and R. F. Swarts



In December 1985, *Jeffrey D. Kahla* was selected for promotion to brigadier general and assumed that rank at a Headquarters Army and Air Force Exchange Service (AAFES) ceremony in Dallas, Texas, on 27 December 1985.

Brigadier General Kahla is the Deputy Commander of AAFES and has held this position since July 1985.

General Kahla has been in the comptroller career field throughout his career. Some of his assignments during the last 10 years include: Director of Cost and Management Analysis at Headquarters U.S. Air Force (Pentagon), Washington DC; Deputy Chief, Investment Appropriations Division, Directorate of Budget, Headquarters U.S. Air Force; and Chief, Foreign Military Support Division and Deputy Director, Plans and Systems at the Air Force Accounting & Finance Center.

General Kahla was born 10 August 1939 in Helena, Montana. He graduated from the University of Washington (Seattle) in 1961 with a Bachelor of Science in business administration, and earned a Master of Science from the Graduate School of Business, Stanford University in 1982. He completed Squadron Officer School (1967), Air Command and Staff College (1972), and Air War College (1980).

On 17 January 1986, *Robert F. Swarts* assumed the rank of brigadier general, and on 27 January 1986, Brigadier General Swarts became the Deputy Director of Budget (Operations), Deputy Chief of Staff Comptroller, Headquarters U.S. Air Force (Pentagon), Washington DC. He is responsible for all aspects of the operation and maintenance budgeting process and chairman of the Air Staff Operating Budget Review Committee.

Prior to his present position, General Swarts was the Deputy Director of Logistics, Plans and Systems at HQ USAF. Although his background is mainly in the logistics area, he is no stranger to the comptroller field. In June 1981, he was Chief, Budget Integration Office, DCS/Logistics and Engineering, HQ USAF; and in August 1983, he was the Director of Budget, and later the Assistant Deputy Chief of Staff Comptroller at Headquarters Air Force Logistics Command, Wright-Patterson AFB OH.

General Swarts was born 5 February 1939 in Chickasha, Oklahoma. He attended the University of Oklahoma and graduated in 1961 with a Bachelor of Science in business administration. He also holds a Master of Science in logistics management from the Air Force Institute of Technology. He is a 1981 graduate of the Air War College.



SES'S on the Move



Mr Gary W. Amlin became the Director, Policy and Systems Division, Directorate Accounting Policy, Office of the Secretary of Defense, on 30 December 1985. His 20-year federal career began with the Defense Contract Audit Agency. After two years with the agency, he transferred to Wright-Patterson AFB, Ohio, working for the Air Force Logistics Command, and later the Aeronautical Systems Division. In 1975, he moved to Headquarters Air Force Systems Command and served as Chief, Cost Accounting Division, Directorate of Accounting and Finance. In 1980, Mr Amlin moved to the Pentagon taking an assignment with HQ USAF as chief of the Systems Concept Group, Assistant Comptroller for Accounting and Finance. In late 1982, he assumed his last position within the Air Force when he became the Assistant for Accounting and Audit, Assistant Secretary of the Air Force for Financial Management.

Mr Amlin has a bachelor's degree in accounting from Georgetown College and a master's degree from Xavier University. He is a Certified Public Accountant, Certified Cost Analyst, and a recent graduate of the Federal Executive Institute.

Mr John J. Nethery became the Assistant Secretary of the Air Force for Programs and Budget on 12 January 1986. Mr Nethery had previously been the chief of the Budget Management Division, Directorate of Budget, Headquarters United States Air Force (Pentagon), Washington DC.

In 1969, he entered the Civil Service Commission Management Intern Program at Kelly AFB, Texas. Upon completion of the program he was assigned as a budget analyst for Headquarters Air Force Logistics Command, Wright-Patterson AFB OH. In September 1972, he transferred to the Budget Directorate at Headquarters United States Air Force where he served as a budget analyst in several positions. In January 1977, he was promoted to Chief, Fiscal Analysis Office, Directorate of Budget at Headquarters United States Air Force. He was selected for the SES position of Chief, Investment Appropriations Division, Directorate of Budget, Headquarters United States Air Force, in 1980.

Mr Nethery earned his bachelor's degree in 1963 and his Master of Public Administration in 1968 from the University of Denver. In 1982, Mr Nethery was a Senior Executive Fellow at the John F. Kennedy School of Government at Harvard University.

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COMPTROLLER

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Honorable Edward C. Aldridge Jr
Secretary of the Air Force
(See inside cover for biography)

Honorable Edward C. Aldridge Jr

The New Secretary of the Air Force

Mr Edward C. "Pete" Aldridge Jr became the Secretary of the Air Force in June 1986, after being named the Acting Secretary of the Air Force in April 1986. Prior to his appointment, Mr Aldridge served as the Under Secretary of the Air Force from August 1981.

As Under Secretary, Mr Aldridge conducted Air Force affairs on behalf of the Secretary of the Air Force, at the Secretary's discretion and in his absence. Additionally, he provided overall direction, guidance and supervision for Air Force space programs, including launch and on-orbit operations, and planning for future space capabilities.

Mr Aldridge was born 18 August 1938 in Houston and spent his youth in Shreveport, Louisiana. He received a bachelor of science degree in aeronautical engineering from Texas Agricultural and Mechanical University in 1960, and a master of science degree, also in aeronautical engineering, from the Georgia Institute of Technology in 1962.

Prior to joining the Department of Defense in 1967, Mr Aldridge held various staff and management positions in the Douglas Aircraft Company, Missile and Space Division in Santa Monica, California, and in Washington, DC.

In 1967 he joined the staff of the Assistant Secretary of Defense for Systems Analysis as an operations research analyst and then served as Director of the Strategic Defense Division until July 1972. He also served as an adviser to the Strategic Arms Limitation Talks in Helsinki and Vienna.

He re-entered private industry in 1972 as a senior manager with LTV Aerospace Corporation in Dallas for a year until he was named the senior management associate in the Office of Management and Budget, Executive Office of the President, Washington, DC.

Returning to the Department of Defense in February 1974, Mr Aldridge served as Deputy Assistant Secretary of Defense for Strategic Programs until March 1976. He was then selected to be the Director of Planning and Evaluation, a principal adviser to the Secretary of Defense in the planning and program evaluation of U.S. military forces and support structure.

He was named Vice President, National Policy and Strategic Systems Group for the Systems Planning Corporation, Arlington, Virginia, in March 1977. Mr Aldridge was responsible for the corporation's study and analysis activities in the areas of strategic and conventional forces and long range strategic planning.

His work in various assignments has earned him numerous awards. Among these are the Secretary of Defense Meritorious Civilian Service Award, Department of Defense Distinguished Civilian Service Award and Department of Defense Distinguished Public Service Award. He has been named a distinguished college of engineering alumnus from Texas A&M University and was the 1985 recipient of the American Astronautical Society Military Astronautics Award.

Mr Aldridge is married to the former Joanne Knotts of Italy, Texas. They have four children.

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AFAFC—35 Years Service to Air Force People

by Ms Linda R. Winkler
Chief of Internal Information
Office of Public Affairs (AFAFC)

On 31 July 1986, the Air Force Accounting and Finance Center (AFAFC) will celebrate 35 years of service to Air Force people. Past and present employees will gather in Denver, Colorado, to rededicate the Center and pay tribute to past commanders and AFAFC pioneers. Primarily concerned with the needs of others, AFAFC has come a long way during these three-and-a-half decades. Starting at 3800 York Street in an old depot building, transitioning 10 years ago to a new, modern building at Lowry AFB Colorado, and culminating with this day's activities, the Center has always kept one basic and driving objective—that of serving Air Force people by making sure they get paid, accurately and on time.

The Korean War was just beginning when the dedication ceremony took place on 31 July 1951, at 3800 York Street, establishing a home for the separate operating agency for finance. The Finance Center provided for central allotments, but members were paid in cash by local payroll clerks, and there were long lines with everything else done manually. It was a slow process. No one had ever heard of **SURE-PAY**. The computer was in its infancy, but Air Force personnel were always paid. Through the years many innovations resulted from the ingenuity and perseverance of Center employees who were constantly looking for ways to work smarter. These innovations continue today.

When the Air Force was authorized as a separate Service on 18 September 1947, accounting and disbursing functions were conducted at the Army Finance Center in St Louis, Missouri, to support Air Force personnel. Shortly after the outbreak of the Korean War, the Director of Finance recommended to the Deputy Chief of Staff, Comptroller, HQ USAF, that the Air Force accounting and disbursing activities

be separated from the Army Finance Center. Subsequently, the Secretary of the Department of the Air Force recommended to the Secretary of the Army that Air Force records and accounts be separated from the Army and the Air Force take over its own disbursing and accounting activities. The Army agreed; and on 15 December 1950 the Air Force Finance Division was established and became a separate operating agency, under the Chief of Staff, with the procedural functions and responsibilities of a major command. Its activities were worldwide in scope. The former Army Medical Depot at 3800 York Street in Denver, Colorado, was redesignated the Air Force Finance Center (AFFC) on 1 January 1951. Its first commander was **Col John R. Gilchrist**. After 6 months of planning, constructing, recruiting and training, the final separation from the Army Finance Center was completed; however, delays in construction caused the official opening to be postponed a month—until 31 July 1951.

At the dedication, the first allotment check, drawn by the Central Disbursing Division, was given to the Denver Postmaster, **Mr Frank Pomponio**. Following the dedication, a tour of the 37-acre installation was offered. The new Center boasted 600,000 square feet of office space to store the more than a million records transferred by sealed truck and plane from the Army Finance Center in St Louis.

With the Center, Denver got an \$11 million a year payroll and a major new industry. The Center had a staff of 62 officers, and over 2,700 civilians—two-thirds of which were women. On 1 April 1957 accounting and finance functions merged at AFFC, and on 1 September 1957 the name was changed to the Air Force Accounting and Finance Center (AFAFC).



Key punch training room, York Street. 1952



The troops get paid in cash. 1963

The 1960's saw many innovations, beginning with AFAFC's first electronic data processing equipment (an RCA 501). New projects included the Communications Center/Command Post complex which tied directly to the worldwide Air Force Communications network, and assumed responsibility for accounting for all Air Force Foreign Military Sales (FMS) and issuing of savings bonds. The *Legal Information Thru Electronics (LITE)* project was approved by the Air Force and became a part of AFAFC. In 1964 the Center began paying Reserve forces and the next year the National Guard.

In January 1968 the Center completed its first centralized pay to personnel assigned to Europe, and when social security numbers became the sole identifier for military personnel, AFAFC converted over a million accounts. The Director of Accounting and Finance, located in Washington DC, was discontinued. Its successor was the newly established Assistant Comptroller for Accounting and Finance position at the AFAFC in Denver, Colorado. The former Director of Accounting and Finance, HQ USAF, was reassigned to serve as the Assistant Comptroller for Accounting and Finance as well as Commander, AFAFC. The dual responsibility combined the former Director of Accounting and Finance and AFAFC under one individual at one site responsible to the Comptroller of the Air Force. The combined missions remained unchanged and AFAFC remained a separate operating agency.

The 1970's brought dramatic pay systems changes. The centralized pay system added Southeast Asia to its program and the *Joint Uniform Military Pay System (JUMPS) Project Office* was established in 1970. The first phase of the JUMPS project went into effect in 1971 when leave records for Air Force personnel were removed from 200 consolidated base personnel offices and centralized at AFAFC. In December 1972, JUMPS became operational when approximately 13,000 Air Force pay accounts at Bergstrom AFB, Texas, and Clark AB, Philippines, were serviced directly by AFAFC. It became fully operational in August 1974 when the final 40,000 accounts were centralized on the IBM 360/65 computer. There were now 624,000 military pay records for members at 125 servicing bases on the computer

at AFAFC.

The highlight of the 70's was the move of AFAFC. Requests for bids went out by the Corps of Engineers for a new facility to be located on Lowry Air Force Base, and Hensel Phelps Construction Company was chosen as prime contractor. The building, finished in July, was constructed at a cost of over \$20 million and contained over 600,000 square feet. The Center and tenant organizations began their move to the new facility on 1 September and completed it on 13 September. It involved 3,100 people and 26,000 pieces of equipment making it the largest federal move in the state of Colorado.

The new building was named through a contest and the name *Gilchrist Building*, after the Center's first commander, was chosen. The building was dedicated on 30 September 1976. Even though Air Force regulations restrict the display of more than one flag on an installation, the limitation was waived and the Center proudly flies Old Glory. Permission was also granted to display the Colorado state flag as a permanent salute to Colorado's Centennial (1876-1976).

1977 was a very active year. **SURE-PAY** came into existence with checks going directly to financial organizations. Under the program, checks could go either *Direct Deposit* (AF-mailed checks to members' financial institutions) or *Electronic Funds Transfer System (EFTS)*. With EFTS the AFAFC originated a unique plan, in cooperation with the Federal Reserve and the Treasury Department, to use magnetic computer tape to create an electronic "paperless transfer" of pay. The title **SURE-PAY** came from the National Automated Clearing Association and the association agreed to let the Air Force use the title and the logo. The first consolidated Foreign Military Sales (FMS) billing statement was prepared and issued by the Security Assistance Accounting Center (SAAC). It included all FMS cases managed by all US military departments. Also, AFAFC began withholding taxes from pay of military members for 36 states which had agreements with the US Treasury.

AFAFC submitted a proposal for flexible work hours to the president of the *American Federation of Government Employees (AFGE) Local 2040* where it was approved for testing. The test period was 13 March through 10 September



An employee from the Directorate of Allotments and Retired Pay demonstrates check writing operations. 28 November 1964



Allotment checks on their way. 28 November 1964

1977. The *Flexible and Compressed Work Schedule* became **Public Law 95-390** and mandated a 3-year period of controlled testing to determine the positive and negative aspects. Additionally, in August 1977, Retired Pay began using the Electronic Funds Transfer System to distribute pay to retirees. The SURE-PAY rate was then 59%.

Beginning with the May 1978 payroll, the *Air Force Retiree/Annuitant Pay System (RAPS)* was implemented. Cost avoidance over the next 6 years was estimated to be \$2.3 million. In 1979, AFAFC was presented the Outstanding Unit Award for the period 1 January 1971 to 30 September 1978. At the end of the decade AFAFC discussed the possibility of distributing civilian Leave and Earning Statements through the BITS system, using the rationale that postal services alone could exceed \$700,000 per year.

As the 1980's began, the Air Force had 25 of its 29 accounting systems approved by the GAO. A task group was formed to work on a high priority project known as the *Accounting & Finance Office of the Future (AFOOF)*. The *Directorate of Network Operations (DO)* was established to help improve AFOs by interfacing with MAJCOMs, bases, AFMPC, and other Air Staff activities. With the initial thrust for a cost support unit, the *Directorate of Comptroller Support (CW)* was established and it eventually encompassed all functions to provide support to HQ USAF and comptrollership worldwide. The Data Base Transfer system for accounting data was successfully implemented and the Retired Pay Inquiry Branch began the use of a toll-free line to provide retirees and annuitants better service.

In early 1980, the Air Force Reserve carried out exercise **PAID REDOUBT 80** to test their ability to mobilize and deploy successfully. As part of this test the Air Force Comptroller tested the adequacy of **AFR 170-18** procedures employed at: Travis AFB CA, Carswell AFB TX, Dobbins AFB GA, and March AFB CA. Overall, the Comptroller portion of the exercise was successful with some positive changes occurring as a result.

AFAFC conducted a 6-month test of a retired customer service program which brought retired pay technicians to 5 military installations with approximately 84,000 retirees living in these areas. The technicians were sent to answer

questions on such things as retired pay accounts, changes of address, Federal Income Tax Withholding changes, and allotments.

Still in the early 80's, toll-free lines for the Retired Pay Inquiry Branch were expanded to cover Alaska and Hawaii. Bases began implementation of the provisions of **AFR 177-3, Personal Financial Management Program (PFMP)**. The Staff Judge Advocate began issuing a *Weekly Legislative Report* commencing with the 97th Congress, and the Directorate of Program Development (CP) was established to develop major software programs for the Assistant Comptroller for Accounting and Finance and for AFAFC. The Accounting and Finance Office of the Future (AFOOF) took up permanent residence in Bldg 349 on Lowry and became a division under the direction of CP.

In 1983, many things were accomplished pertaining to the Flat Rate Per Diem System. The Per Diem, Travel, and Transportation Allowance Committee was briefed; the Joint Travel Regulation (JTR) was rewritten to include the philosophy of flat rate; and an implementation and training package for base-level travel offices was completed. In December Congress passed, and the President signed, the 1984 appropriations bill which authorized the Air Force and Defense Logistics Agency to test flat rate per diem on military and civilian personnel.

In 1984 HQ USAF/AC directed a feasibility study to be conducted by AFAFC concerning centralization of Air Force Civilian Payroll Systems. The study was completed and centralization of civilian pay was pursued. AFAFC won the Outstanding Unit Award for the period 1 October 1980—30 September 1982. The Automated Flat Rate Per Diem System was tested at nine Air Force locations, and draft instructions were written and released to MAJCOMs to test the use of Citicorp Travelers Checks. The test ran for 8 months at 12 AFOs at 11 installations. By the end of the year, 115 of 120 AFOs had been converted to Automated Travel Record Accounting Systems (ATRAS).

By 1985 the Center's responsibilities had grown. Not only has AFAFC begun issuing paper checks, it now pays more than 785,000 active, Guard and Reserve personnel from combined appropriations totaling more than \$13 billion. Retired Pay Operations pays more than \$6.4 billion to



An employee in the Office of the Comptroller calculates the amounts due Reserve and Air National Guard personnel on a "Computronic," a small IBM computer. Undated



Mike Mahaffey (Accounting and Finance Division) demonstrates the new machine that prints paper checks. March 1986

531,336 Air Force retirees and 26,989 annuitants under the Survivor Benefit Plan (SBP). Annually the Center accounts for more than \$125 billion, submits more than 31,000 reports, and processes more than 14 million disbursement and collection vouchers. In 1985 the \$147 billion Foreign Military Sales program collected \$15.8 billion from more than 16,000 contracts, with quarterly billings averaging \$11 billion.

We've come a long way from the long pay lines where people were paid in cash to the electronic funds transfer

where paychecks go directly to financial institutions. Because of computer technology, a member in the field no longer must wait weeks for a change or correction in his pay record. Now it can be done overnight. Things have changed greatly since the early beginning, but the underlying goal has been and still is the same—to always give the best service possible. The Center has an ear to present needs and an eye to the future—ever looking for more efficient, cost effective ways of doing business. **Happy Birthday AFAFC**—may the next 35 years reflect an even greater dedication to service.



The Gilchrist Building at the AFAFC in Denver, Colorado

The Effect of a Balanced Budget on the Department of Defense

Rated Best Article for the April 1986 Issue

Capt Paul G. Hough's article, *The Effect of a Balanced Budget on the Department of Defense*, was chosen by the major command Comptrollers as the best eligible article published in the April 1986 issue. Capt Hough, who is Chief, Plans and Analysis Branch, Directorate of Cost, HQ TAC, becomes the second of four finalists to compete for the **1986 Best Author Award**.

Second place was taken by CMSgt Jules C. Smith's article,

What's Your Promotion Worth? Chief Smith is Superintendent, Plans & Programs Directorate, HQ MAC.

We had a tie for third place— Col Walter E. Liss' article, *Personal Financial Management—Another Comptroller Contribution to Air Force Readiness*, and Lt Col Billie E. Sargent's article, *Comptroller Squadrons in USAFE*. Col Liss is Assistant DCS/Comptroller, HQ ATC, and Lt Col Sargent is Chief of Comptroller Plans, HQ USAFE.

A MANAGER'S PERSPECTIVE



This is an editorial page. The opinions expressed by the author do not necessarily reflect the official viewpoint of the Comptroller of the Air Force.

by Colonel M. L. "Lee" Haines
Director of Cost
Headquarters, U.S. Air Force
Washington, DC

During my 23 years in the Air Force, I have had the privilege of working in several career fields. In my view, the people in the Comptroller field are second to none in terms of professionalism and devotion to Air Force mission accomplishment. These are the qualities which enable us to meet new challenges and opportunities as they arise.

Anyone who has been around the Air Force for even a few years is keenly aware that the Defense Budget moves through periodic cycles which approach feast or famine. Ironically, even if the automatic reduction provisions of Gramm-Rudman-Hollings do not get "triggered" in FY 87, it is clear the Air Force is entering the down side of one of these budgetary cycles, i.e., the best we can expect for awhile is for Congress to enact budgets which provide only for growth due to inflation.

The diverse array of challenges we will be grappling with make this an opportune time for all of us to seek ways to improve our individual methods of management and leadership and to assess the current and future role of *comptrollership* within the context of our potential to contribute to mission performance at every echelon.

In recent years, the Air Force has rightly emphasized the importance of leadership *vis-a-vis* management. In fact, leadership is as important in a "support" function like comptrollership as it is in any other functional area for a couple of reasons. Certainly, fulfilling our responsibility to function as the "honest broker" in advising the commander on the cost-effectiveness of competing requirements places a premium on solid leadership. More important, however, is the fact that we achieve effective

management of money through effective leadership of people.

As important as leadership is, I have come to believe that there are two equally important qualities which we should nurture and encourage to the fullest. Those qualities are initiative and innovation. Said another way, I'm referring to an eagerness to get involved and make good things happen for your unit and the Air Force. Don't be among those who simply wait for something to be placed in their "In Box."

A decade in the comptroller business has convinced me there is one area where we can and, indeed, must do a better job. Nothing is more fundamental to operating and strengthening our Air Force than money—and, thus, the frequent inference that we are merely a support function is, in reality, nothing more than a misnomer. What we do is absolutely vital to the well-being of the Air Force. However, for whatever reason, we have traditionally done a very poor job of selling ourselves. I'm not suggesting we need to seek individual aggrandizement. Rather, we need to make known what we do as an organization—and we do a lot at every echelon—to make increased mission capability a reality.

I believe the Air Force Cost Center, which we are activating in Washington DC, is an innovation which has great potential to serve the Air Force well in the years to come. The improved cost estimating tools and methodologies which will be developed under the aegis of the Cost Center will allow us to estimate the costs of operating and support and systems acquisition programs with much greater precision. The ability to estimate costs more accurately will, in fact, make

it possible to buy more programs for the Air Force within our annual "top line" fiscal guidance, and give Air Force senior leadership credible rationale with which to defend our programs and budgets to OSD and Congress.

Patria, Integritas, Vires: Perhaps this motto which we've selected for the Air Force Cost Center best describes some basic tenets of Air Force comptrollership. The Latin translates to: *Country, Integrity and Strength*. Our foremost obligation is allegiance to the principles and national objectives of the United States. The integrity of the work we do should be of a caliber which can be accepted and used by decision makers with complete confidence that what we provide is accurate and objective. Within the framework of allegiance to country and integrity, our challenge is to devote our energies to seeking out or creating *positive* ways of contributing to the inherently complex process of getting the resources necessary to assure our Air Force remains the strongest and best in the world.

The challenges we face are difficult and very real ones. As I indicated at the outset, I firmly believe we are the people who can do the job.





ACES HIGH



MSgt Richard E. Foust
NCOIC of Cost
Headquarters USAF Academy
Colorado Springs CO



MSgt Richard E. Foust joined the cost and management analysis career field in 1976 with a total commitment to excellence. While at Hanscom AFB MA, Rich quickly volunteered to assist General Crichton and his staff in planning and coordinating *Program Management Reviews* for all 35 deputy programs. This marked the first time the


reviews were presented to the General Staff in a condensed timeframe of only two and one-half hours. He was also instrumental in establishing a Young People's Club whereby junior grade airmen/officers and their spouses could enjoy an inexpensive night-out. These and a host of other significant contributions garnered him the Outstanding Noncommissioned Officer of the Year for his organization together with *TWO* Air Force Commendation Medals.

He was next assigned to the Data Systems Design Office (DSDO) at Gunter AFS AL. Following a comprehensive feasibility study, he built a DSDO resource protection program from the ground up to protect \$20,000,000 worth of automated data processing equipment.

Following his tour at Gunter, Rich was assigned to Kunsan AB Korea. As Quality Assurance NCO, he was responsible for C&MA's outstanding self-inspection program. His critical review of these procedures resulted in an "Excellent" rating during the

PACAF MEI. He wrote the 8 TFW supplement to the Reports of Survey (ROS) regulation which resulted in a 50% reduction in errors and processing time. As an active member of the *Zero Overpricing Committee*, he helped develop and implement an award program which identified over \$250,000 of savings. Rich's efforts were part of a winning team that earned his office the PACAF Cost and Management Analysis Office of the Year, followed by the Air Force C&MA Office of the Year.

Upon MSgt Foust's arrival at the Academy, he was immediately assigned as Project Officer for the self-inspection program. He initiated the first self-inspection booklet for the Comptroller organization and assisted other directorates in doing the same. His efforts had a large impact on the *excellent* rating the Comptroller organization received the following month. Within that same month, he developed and published a highly professional *C&MA Services Brochure*. Through his own initiative, he also took a graphics plotter that was non-functional and adapted it to a local software chart program. His efforts resulted in saving the nearly \$2,000 plotter from being turned in as unserviceable. The Comptroller has been so impressed with MSgt Foust's management and leadership capabilities that he has assigned him as Project Officer to spearhead the integration of management information systems throughout the Academy.

His professional and community-related accomplishments are impressive. He received the academic achievement award at the NCO Leadership School at England AFB LA and was selected as a distinguished graduate from the NCO Academy at Keesler AFB MS. The dedication and professionalism demonstrated by MSgt Foust, both on and off the job, place him ACES HIGH. 

SSgt Marie B. Knight
Quality Assurance Manager
36th Tactical Fighter Wing/ACF
Bitburg AB, Germany



SSgt Marie B. Knight, a native of Long Beach, NY, entered the United States Air Force in March 1977. Upon graduating from technical school, she was assigned to Peterson Field AFB CO as a Commercial Services Specialist. Possessing a "can do" attitude and a quest for excellence, she soon identified herself as a valuable member of their


commercial services operation. She played a major role in developing and implementing accounting procedures to monitor the HQ ADCOM Commanders Contingency Fund. She was also credited with improving procedures for controlling utility billings and "do-it-yourself" moves. In November 1980, she moved to the Materiel Section and was acknowledged for her superior management of Stock Fund Materiel, totalling over \$1,000,000 per month in billings.

In September 1982, then Sgt Knight was assigned to Bitburg AB, Germany, as a Commercial Service Accountant. She was a vital force in improving office morale and initiated procedures to clear a severe backlogged condition. She designed a training program that resolved many long-standing problems.

Having established herself as a superior manager, SSgt Knight was chosen in October 1984 to become Quality Assurance (QA) Manager, a position normally reserved for senior NCOs. She took

the ball, ran with it, and made QA into a "superbowl" program. Utilizing 47 management indicators, she tracked the key areas of seven subject matter areas (SMAs). Analyzing data compiled monthly, she soon identified problem areas and gained supervisors' support in resolving the problems identified. Working with the AFO, she established quarterly goals for the entire office. Each quarter's prior goals were evaluated and new goals set. By effectively utilizing crossfeed input from USAFE Management Effectiveness Inspections (MEIs), she ensured problems identified at other USAFE bases were monitored and prevented at the Bitburg AFO. Discrepancies, when found, were tracked under an open discrepancy system and monitored until resolved. SSgt Knight's excellent program received its just acknowledgment in September 1985 when the USAFE MEI Team visited Bitburg and rated her quality assurance program as "the best seen to date." The Bitburg AFO was rated tops in USAFE in FY 1985, an accomplishment SSgt Knight played a major role in achieving.

SSgt Knight was selected as the "USAFE Accounting and Finance Airman of the Year" in FY 1985. She has also been the recipient of numerous squadron awards. Well on her way to earning her degree in business and management, she will be an Officers Training School candidate in 1987.

With her contagious, positive attitude, she motivates throughout the office. A stout supporter of squadron activities, she is always involved in the latest fund-raising projects. Along with being a complete and professional NCO, she is a super lady, who always has a kind word to say and a smile to light up the day. With a solid record of achievement behind her and a most promising future, she is ACES HIGH! 

Games Auditors Play

by Captain Edward B. Seibert

Last summer I attended the *Comptroller Staff Officer Course*. For 7 weeks I lived and studied with some of the brightest and most successful young finance, budget, cost and management analysis officers—future Comptrollers. While the academic value should not be understated, clearly the most beneficial aspect of this course was learning what these comptroller-types really think about auditors. It was a rude awakening.

Excluding a fellow auditor, none of my 16 classmates liked auditors very much. More disturbing was the fact that they had little, if any, respect for us or our work. At first I thought these were predictable “sour grapes” from past clients. However, after listening to all their horror stories and weeding out fact from fiction, I’ve concluded that auditor’s don’t always play fair.

I wish to share what I learned from my classmates. In this article I categorize their accusations into four common games that auditors play.

The Great Deception (Set 'Em Up)

This is where the auditor tells the client, “I’m here to help you.” The wise manager realizes this is untrue and usually responds with an even bigger lie: “I’m glad you’re here.” Unfortunately, the younger and/or naïve managers believe us. They trustingly open their closets expecting us to quietly get rid of skeletons and dirty laundry. Boy do we surprise them when, lo and behold, we go to their upper levels of supervision, reveal their skeletons, air their dirty laundry, and expose them naked for the whole world to see.

I’ve seen this game played intentionally to set up the client for a deliberate knockout. More frequently though, we auditors (especially the younger, less experienced auditors) play the game unintentionally. We see ourselves as champions of efficiency and effectiveness and fighters for a high cause. We sincerely believe we are here to do good and help our clients. But in our zealous pursuit of good deeds, we simply fail to adequately communicate our objectives and our reporting requirements up front. While we hope our audits help individuals get their jobs done, that is not our primary purpose. We perform independent audits to help the overall organizations ensure they are playing by the rules, achieving desired goals, and doing it at the least cost. In pursuing these objectives, our audits can cause people to be reprimanded, given lower ratings, and even be fired. Our clients may have to give up funds, assets, or manpower that made their jobs easier. Often we change procedures they like, making their jobs more difficult.

The solution is to be fair. Avoid erroneous expectations by ensuring clients understand the role of audit and what they can realistically expect. Tell the client up front what the specific audit objectives are. Inform them that while we intend to be constructive, major discrepancies will be

reported to the appropriate level. Then be constructive in spoken and written words.

The Numbers Game

Despite professional de-emphasis on numbers and re-emphasis on quality, most auditors believe they are measured on the number of reports, number of findings, number of recommendations, and number of dollars they save. Furthermore, most auditors are competitive and compare themselves to other auditors using, you guessed it, numbers. As a result, most auditors either consciously or subconsciously play the numbers game. Common routines in the numbers game include:

★ **Exaggeration.** This is where an auditor completes his/her field work with few or no significant findings; but, by exaggerating the impact statement, he/she includes insignificant findings in the report of audit.

★ **Chop Chop.** Most good findings can be creatively chopped into two or more findings. Recommendations can be more prolific than rabbits.

★ **Hit and Miss/In and Out.** Much time can be saved by skipping your research and forgetting to write an audit program. Simply stumble through the organization, hitting random areas/functions until you discover a finding or two. Then it’s time to write a report and move on to the next audit. **NOTE:** Just in case of supervisory reviews, be sure to write a quick token audit program after audit completion and based on the work you did.

★ **Quickies.** Why spend 50 man-days to issue one report with 10 findings and 20 recommendations. In the same time, you can issue 2 reports, each with 5 findings and 10 recommendations.

The numbers game should be insulting to any professional auditor—it certainly is to our clients. It can easily be avoided by following prescribed standards, developing and using good audit programs, and simply applying common sense and fairness in our reports. Unfortunately, most organizations have sufficient problems to keep us auditors employed forever. We don’t need to play the numbers game. It only serves to distract us and degrade our individual and organizational reputations.

Surprise! I’ve Got You, You S.O.B.

Once upon a time in the middle of an audit, a top manager asked an auditor, “How’s it going?” The auditor answered, “Really good, sir.” The manager smiled and assumed his organization must have been faring well in the audit. Of course, the auditor was happy because he had numerous

findings—enough for a long report. Obviously, the auditor wasn't keeping his client informed during the audit. According to my classmates, this game is all too common. Auditors give a quick inbrief, disappear for numerous weeks/months, and then suddenly reappear to outbrief voluminous reports with multitudes of findings.

This game is grossly wrong. Even the Geneva conventions require fair treatment of the wounded. Every finding negatively impacts someone. It's only fair to immediately advise that person and get his side of the story, unless formal investigation of fraud, waste, or abuse is in order. This also makes for a better presentation, because frequently a finding's root cause can only be determined through such a confrontation.

Negavision

To play this game requires special rose-colored glasses. If you wear the glasses during the audit, all areas without findings appear insignificant and areas with findings appear critical. These glasses especially help us to write earthshaking audit reports that conveniently neglect or discount the positive findings and inflate the negative. Don't get negavision confused with the numbers game. The latter highlights quantity. The former stresses overall evaluation, balance, and perception/tone of the report. Using negavision, an auditor can make an adequate or good area look like the scum of the earth.

My classmates indicate that negavision is the most common game we play. They believe most auditors play it inadvertently. Seems we don't even know we have the glasses

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on. Negavision is destructive, biased criticism. In extreme cases, it causes unnecessary attention and efforts against the organization and people, causes removal of effective personnel and procedures, and forces implementation of redundant and unnecessary controls/procedures. Negavision is unfair, wastes everyone's time, and damages our professional image.

To avoid negavision, simply don't wear the glasses. Use common sense and be fair. Balance your report against the audit program and the major functions of your client. Give credit where credit is due. And above all, keep your findings in perspective.

In conclusion, auditing is a vital function that carries much responsibility. Auditing standards and professionalism should be paramount in our daily work. However, we should always remember that we are here for the client and not vice versa. We owe our clients fairness; therefore, we should avoid games auditors play.

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Postscript to Games Auditors Play

by Mr Jerome H. Stolarow,
The Auditor General of the Air Force

I am sure we would not all agree on the seriousness of the problems discussed or whether the attitudes of Captain Edward Seibert's classmates were representative. Nevertheless, those of us who have been in the audit business for any length of time have, in all likelihood, witnessed one or more of these "games" in action. There is a direct relationship between management's willingness to fix the problems we identify and our credibility in their eyes. Those who intentionally or consciously play "games" can seriously damage our ability and effectiveness as an organization.

While I am confident there are few who intentionally play these games, such actions cannot be tolerated. We have built a significant system of checks and balances to identify unintentional or unconscious "game" playing. These checks and balances cost us in efficiency, but they are worth the price if they work—and whether or not they work is dependent on all of us doing our jobs. As we have said many times before, our audit work must be independent, fair, objective, constructive, and professional. Anything else is unacceptable!

The Changing Role of the Cost Accounting Office in ASD's Reimbursable RDT&E Program

by Mr James P. Gilmore

The purpose of the *Job Order Cost Accounting System (JOCAS)* is to provide for the accumulation, recording and reporting of cost objectives and information on the operations and accomplishments of Air Force Systems Command (AFSC) activities related to projects, tasks, work units, weapon system programs and evaluation efforts. This information is used to support job estimating and reimbursement billings to customers, and is used to measure productivity, develop performance and cost standards, and to determine where management emphasis should be directed. The JOCAS system was designed to satisfy the requirements of Air Force Regulation (AFR) 177-13, *Accounting for Research and Development*, which emphasizes the need for a cost accounting data base for the management of research and development activities. AFR 177-13 also identifies the need for all material, labor, and overhead costs to be identified to a job order (project/cost objective) and to the performing activity. Finally, the JOCAS system conforms to the statutory requirements for financial management systems, including the accounting principles, standards and requirements prescribed by the Comptroller General of the United States and other applicable related legislation.

The Cost Accounting Office (CAO) is typically aligned under the Directorate of Accounting and Finance at AFSC installations. The traditional role of the CAO is delineated in AFSC Manual 177-265, *The Job Order Cost Accounting System*, dated 1 November 1977. Briefly, the CAO's duties and responsibilities are to:

- ★ Function as the single point of contact with HQ AFSC's Directorate of Accounting and Finance and with key operating officials in each organization to resolve cost accounting questions.
- ★ Ensure that the JOCAS system in total is processed in accordance with AFSCM 177-265 and in accordance with scheduled due dates.
- ★ Provide technical guidance, training, and indoctrination periodically to comptroller personnel and key individuals of the laboratories and the test and evaluation activity.
- ★ Be aware of current reimbursement policies and ensure that only accurate and valid costs are being billed to customers.
- ★ Analyze cost accounting information and present reports as applicable to management for consideration and evaluation.
- ★ Ensure overall accuracy, reliability, timeliness, and distribution of JOCAS listings, reports, and other products.

As can be seen from these duties and responsibilities, the traditional role of the Cost Accounting Office is broadly defined, and primarily deals with ensuring the accuracy of cost accounting data, processing the JOCAS system, and ensuring the timely distribution of JOCAS reports. The CAO, to a large extent, operates as a production scheduling office of the base-level Computer Center. It facilitates the monthly processing of an Automated Data Processing (ADP) system. However, an area overlooked in these broad duties and responsibilities was comprehensive control over the reimbursable RDT&E program at the Aeronautical Systems Division (ASD).

Problems with the CAO's Traditional Role

With the Cost Accounting Office operating under the traditional role of a CAO, several problems were encountered that revealed the absence of necessary controls to properly manage the ASD reimbursable RDT&E program. The block diagram in *Figure 1* pictorially displays the inherent problems with the traditional role of the CAO and the CAO's interface with other subject matter areas within the Directorate of Accounting and Finance.

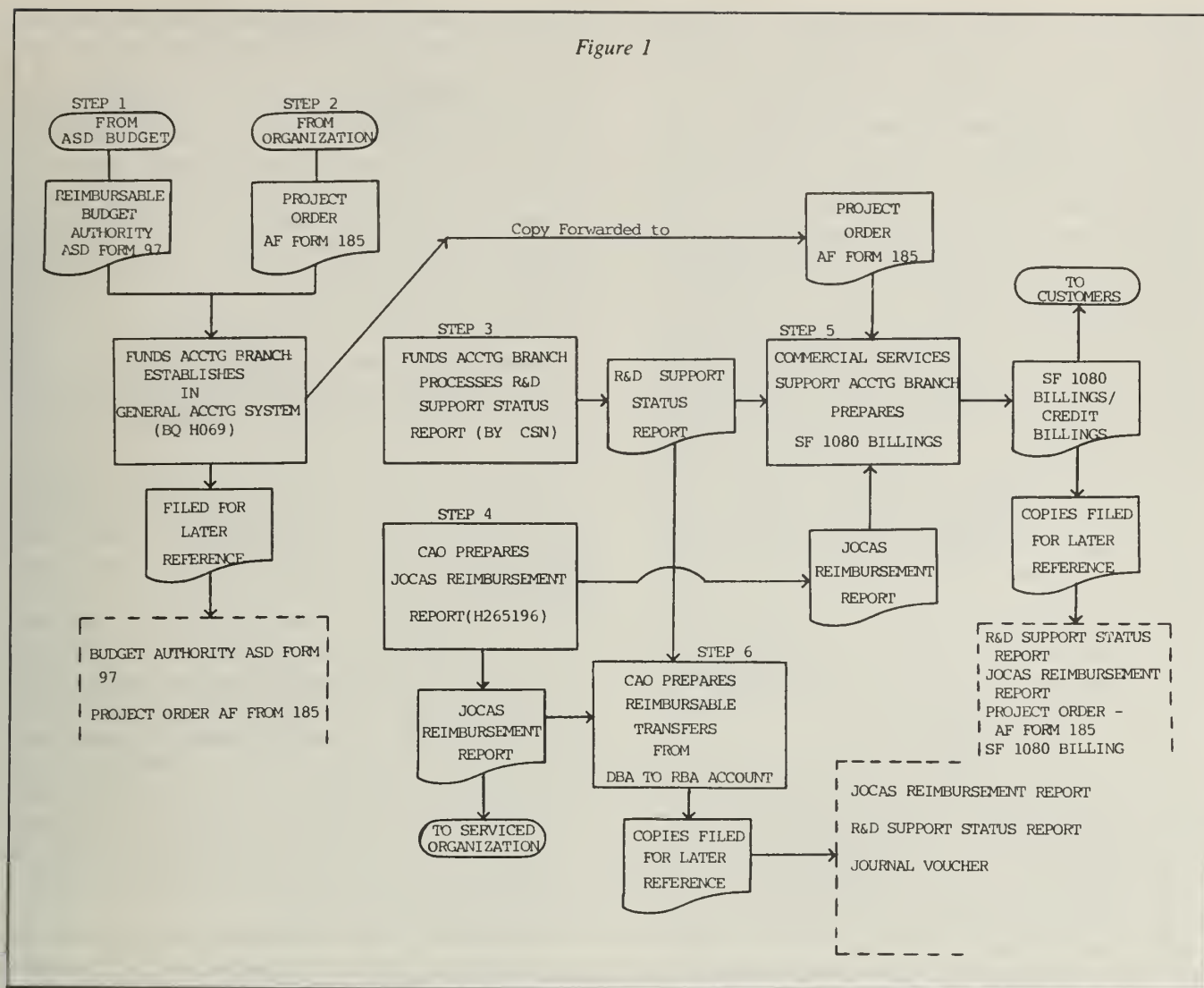
The first problem relates to **Step 1** of *Figure 1*. Reimbursable Budget Authority documents (ASD Form 97's) are prepared by the ASD Budget Directorate and forwarded to the Funds Accounting Branch within the Accounts Control Division. The Funds Accounting Branch was responsible for establishing the overall Reimbursable Budget Authority (RBA) in the internal records of the Base Level General Accounting System (data system designator BQH069). Once the RBA was established in the General Accounting System, the ASD Form 97's were filed in the Funds Accounting Branch and not distributed to the CAO. Therefore, the Cost Accounting Office had no hardcopy documents to verify that the serviced (user) organizations, namely the Air Force Wright Aeronautical Laboratories (AFWAL) and the 4950th Test Wing had authority to earn reimbursements equal to the amount established in the General Accounting System's internal records.

The second problem relates to **Step 2** of *Figure 1*. Project Orders (AF Form 185's) are hardcopy documents that flow from the serviced (user) organizations to the Funds Accounting Branch. They provide proof that the serviced organizations have a written agreement to perform work for customers specified on the project order and receive reimbursement not to exceed the dollar value indicated on the project order. The Funds Accounting Branch establishes the project order in the internal records of the General Accounting System, forwards a copy of the project order to the Support Accounting Branch of the Commercial Services Division, and files the remaining copy in the Funds Accounting Branch. Again, the Cost Accounting Office has no hardcopy document to verify the dollar value of the project order established in the General Accounting System is accurate.

These two problems reflect the CAO's lack of control over the reimbursable RDT&E program for which it was responsible. The CAO could not verify that the serviced organizations' total RBA was correct and not being exceeded, nor could it ensure expenditures against a given project order were not exceeding the value of the order. In actuality, RBA and project orders were being erroneously established in the internal records of the General Accounting System.

The third problem is related to **Step 3** of *Figure 1*. Each month, the Funds Accounting Branch would execute appropriate General Accounting System programs to create an additional management report titled, *R&D Support Status Report (By CSN)*. The generating of this additional management report meant that three sets of financial reports were being generated from two ADP systems to manage the total reimbursable RDT&E program. None of these three financial management reports had identical cutoff dates and

Figure 1



coupled with erroneous accounting transactions entries, none of these management reports balanced to each other. At no point in a fiscal year could the CAO reconcile the sets of reports and determine the cause for erroneous transactions and balances. At the close of Fiscal Year 1983, the 4950th Test Wing Civilian Personnel Costs; Petroleum, Oil, and Lubricants (POL) charges; and Supply/Equipment charges were out of balance as reflected in the three sets of financial reports. The net effect of these variances was that total reimbursable expenditures were overstated in the General Accounting System.

The fourth problem is the erroneous transfer of reimbursable amounts originally recorded as expenditures with Direct Budget Authority (DBA) funds that need to be recorded in the RBA funds. This problem is associated with Step 6 of Figure 1. The transfer of earned reimbursable expenditures is accomplished by the CAO via the Journal Voucher method. The process of transferring reimbursable expenditure amounts from the DBA to the RBA account required the use of financial reports created from the JOCAS and the R&D Support Status Report from the General Accounting System. Since these reports never reconciled, then there was no guarantee that the reimbursable expenditures transferred via the journal voucher were accurate.

The fifth problem is the erroneous preparation of Standard Form (SF) 1080 billings and credit billings to customers identified on project orders. The SF 1080 billings process is portrayed in Step

5 of Figure 1. The accounting technicians assigned to the Commercial Services Support Accounting Branch were required to use the hardcopy document of the project order and three financial reports (*JOCAS Reimbursement Report*, *R&D Support Status Report*, and *Open Document Listing*) generated from two ADP systems in order to prepare SF 1080 billings to customers for current month expenditures. If there was an erroneous transfer of reimbursable expenditures, described earlier, then the *R&D Support Status Report* would be incorrect and current month SF 1080 billings would be either over/understated by the amount of the erroneous transfer. Also, if project orders were established in the General Accounting System with an overstated value of the order, then the *Open Document Listing* would reflect this incorrect value. SF 1080 billings were then forwarded to customers charging them in excess of the contractual agreement. When this problem was discovered, a credit SF 1080 billing was required to correct the excess billing.

The five problems discussed here, illustrate the lack of necessary controls within the Cost Accounting Office that are needed to effectively manage ASD's reimbursable RDT&E program. The CAO could not provide a timely answer to inquiries concerning total RBA, the existence of project orders and their associated dollar value. Personnel assigned to the CAO had to obtain hardcopy Budget Authority and project order documents from the Funds Accounting Branch in order to respond to inquiries from the serviced

organizations and customers. The requirement to use the R&D Support Status Report only served to increase the number of financial reports to use in accomplishing reimbursable transfers and processing SF 1080 billings. AFSC Regulation 170-9, *Appropriation Reimbursement Procedures*, states that Test & Evaluation support activities and laboratories will use the listings produced by the Job Order Cost Accounting System, identifying reimbursable costs incurred in order to substantiate the SF 1080 billing. Therefore, the R&D Support Status Report was not required—only served to generate redundant financial information, further complicated the reconciliation process between reports, and increased the probability to generate incorrect SF 1080 billings.

The ASD Comptroller personnel and the serviced organizations' financial managers meet to discuss these problems and to identify their impact from a comptroller and serviced organization perspective. The decision was made to implement changes in the method the Directorate of Accounting & Finance managed the reimbursable RDT&E program. Accounting & Finance personnel needed to develop a solution that would greatly improve the accuracy of cost accounting data and customer billings; eliminate excessive financial reports; increase the timeliness of financial information; and most of all, develop the necessary internal controls needed to manage this program.

There were two possible solutions to these problems. The first was to eliminate the CSN data, reconcile the two systems, and maintain the existing organization structure. The other solution was to eliminate the CSN data, reconcile the two systems, and reorganize to provide a "full service concept" CAO.

The selected solution was to design a "full service concept" CAO. Rather than having three subject matter areas (the Funds Accounting Branch, Commercial Services Support Accounting Branch, and Cost Accounting Office) control the reimbursable program, all functions would be transferred to the CAO. The consolidation of these functions meant the CAO would have immediate access to hardcopy Budget Authority and project order documents and would control their recording in the General Accounting System. The CAO would continue to control the input of accounting transactions for reimbursable work performed by the 4950th Test Wing and AFWAL into JOCAS, and perform the transfer of earned reimbursements from the DBA account to the RBA account. Also, the control and issuance of SF 1080 billings based on earned reimbursements would be aligned under the CAO. This "full service concept" is tantamount to tracking the reimbursable program from the beginning of the cycle where agreements are made to perform reimbursable projects to the end of the cycle when reimbursable projects are completely billed to customers and the records are closed.

The Course of Action

The ASD Comptroller reviewed the full service concept and agreed that this concept should be adopted to provide a solution to the inherent problems associated with the traditional role of the Cost Accounting Office. The "full service concept" is being implemented at ASD as a three phased approach.

Phase One was implemented in the third quarter of Fiscal Year 1984 and changed the flow of all 4950th Test Wing Reimbursable Budget Authority and project order documents from the Funds Accounting Branch to the Cost Accounting Office. The CAO then became responsible for recording these documents in the General Accounting System. Also, the *R&D Support Status Report* was eliminated for the 4950th Test Wing since the report was not required to support SF 1080 billings or to perform transfers from DBA to RBA accounts. Phase Two was implemented at the

beginning of Fiscal Year 1985 and entailed the same change in AFWAL document flows and recording of these documents in the General Accounting System as accomplished in Phase One. However, the R&D Support Status Report was not eliminated for AFWAL. Figure 2 reveals the current alignment of functions and flow of information resulting from implementation of Phases One and Two. Upon implementation of Phase Three of the "full service concept" in Fiscal Year 1986, all SF 1080 billings will be prepared by the CAO and forwarded to the customers. Once the "full service concept" is fully operational, the functions and information flow will appear as depicted by Figure 3. This "full service concept" has changed the CAO from a traditional role to a more comprehensive role which promotes increased accuracy and timeliness of accounting data and customer billings and provides the necessary internal controls to manage the entire reimbursable program.

The full service CAO meets two of the *Comptroller of the Air Force Long Range Objectives and Strategies*. **Objective 3** calls for a movement to a full range of financial, cost analysis and management services for all major Air Force Decisions with **Strategy H** designed to increase accounting systems ability to provide more timely and adequate financial management information. Within this strategy is **Action Item 34** which calls for the implementation of improvements in accounting systems to purify cost center data. The Directorate of Accounting and Finance and the CAO implemented Action Item 34 when the R&D Support Status Report (by CSN) was eliminated and the Control Symbol Number (CSN) data element was removed from the General Accounting System for the 4950th Test Wing. The use of the CSN data element in the internal records of the General Accounting System hindered the visibility and the accuracy of cost center data for the 4950th Test Wing reimbursable program.

The full service CAO also accomplishes Comptroller of the Air Force **Objective 6**, which is to exploit technology. **Action Item 38** calls for comptroller personnel to look at reorganizing Accounting and Finance activities around processes rather than subject matter areas. The full service CAO consolidates the accounting process for the reimbursable RDT&E program into one subject matter area. Under the traditional role of the CAO, this accounting process was fragmented into three subject matter areas. This fragmentation was responsible for the inefficiencies and problems described earlier.

Conclusions and Recommendations

In conclusion, the implementation of the "full service concept" within the Cost Accounting Office was completely successful in providing a better service to the 4950th Test Wing and AFWAL organizations, who perform reimbursable projects, and to the customers billed for these reimbursable projects. Also, this change was successful in contributing to two of the Comptroller of the Air Force Long Range Objectives and Strategies.

I recommend all other Air Force Systems Command Program Divisions evaluate the benefits derived from the implementation of the full service CAO at Aeronautical Systems Division to determine if this new concept could be implemented within their own organizations. If other services of the Department of Defense maintain a cost accounting function to control reimbursable programs, this information may be beneficial in making changes to their operations and should be available to them.

Figure 2

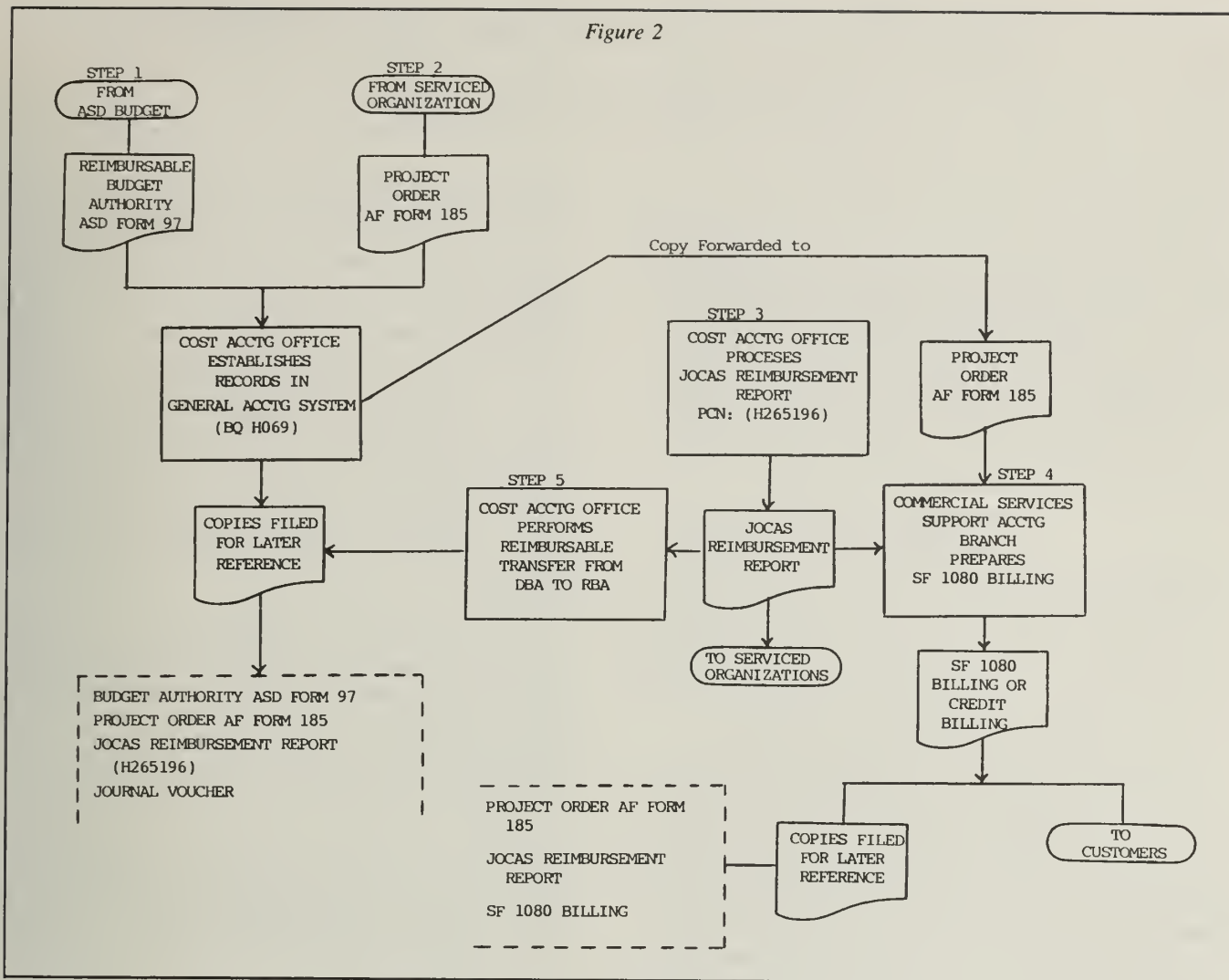
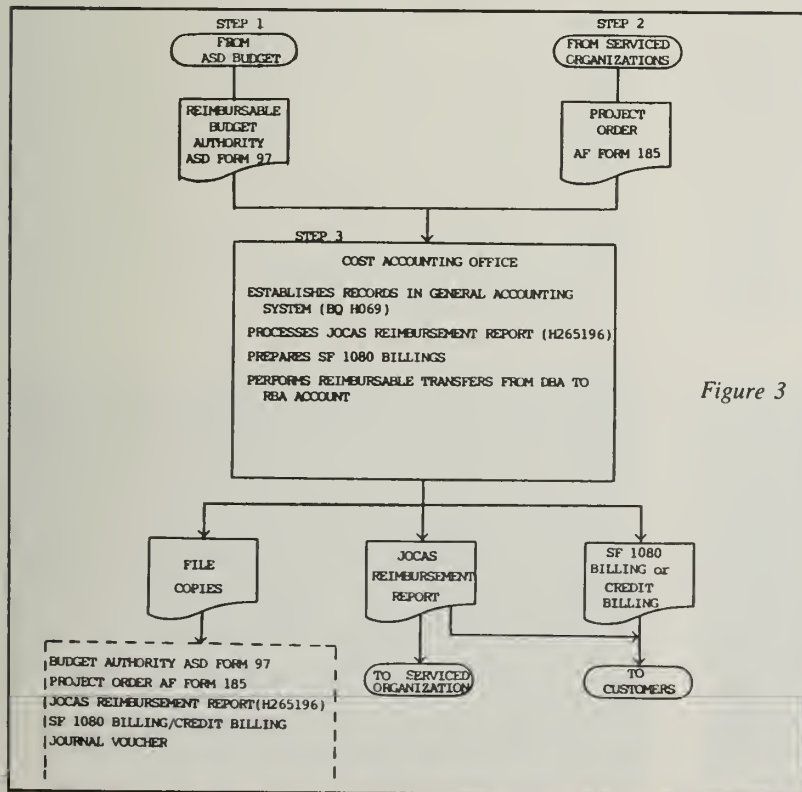


Figure 3



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Can Fourth Generation Save Us?

by Ms Beth Forgie and Lt Col Glenn Zauber

Proposed Want Ad:

We're not really looking for a contractor; we're looking for a miracle worker. We need a large, integrated system with online update capability, interactive processing that interfaces with as yet undesigned systems; and we need it 1 year from today. It should incorporate a data base management system that doesn't slow down processing and is easily maintained. Oh, by the way, we need you to help us determine the ever-changing requirements, and we don't have much funding available.

The above is a fairly accurate description of almost all the new software systems the Air Force Comptroller world needs today. Can anybody help us?

There are success stories. HQ USAF contracted an online customer order control system for foreign military sales. Developed and implemented in 6 months, the system cost \$250,000 and has been well accepted. This system was developed with a fourth generation language and *fourth generation technology*.

HQ AFLC contracted for a transportation system that selects a mode and carrier for off-base DOD shipments with an online cost and transmit time data base. These were newly automated functions. This system (approximately the equivalent of 400k lines of COBOL) was designed, developed, implemented, and tested in less than 1 year; and the cost was just over \$1 million. The system was developed with a COBOL generating language and *fourth generation technology*.

We do not want to be too quick to jump at solutions. Under a time constraint, the New Jersey Department of Motor Vehicles (DMV) was looking for miracles, too. It contracted the entire registration, licensing, and records system. The resultant system, developed completely in a fourth generation language, could support only one-fifth the number of terminals required (200 vice 1,000). Response time was sometimes as long as 5 minutes, and data base design problems caused erroneous processing. The contractor is currently rewriting most of the system in COBOL so it will function as originally intended.

Understanding what *fourth generation technology* is all about helps explain why there have been successes and why there have been failures. As you think about software development, differentiate language from technology.

Language

A fourth generation language (4GL) has certain attributes that normally distinguish it from a third generation language (3GL), such as COBOL or FORTRAN. These attributes include: "user friendly," a data base management system, online operation, report generators, fewer instructions, and ease of maintenance. Why are these important?

"User friendly" implies ease for a nonprofessional programmer in writing ad hoc queries and reports. The user needs a report generator that can select and display data quickly and is easy to learn and use.

In many instances, the ability to display data quickly without searching entire files for only one or two records requires the data to be in a complex data base management system (DBMS) structure.

The DBMS should allow easy creation, update, and query of the data base, because in today's environment users expect and need up-to-date information. To obtain the latest information the user requires the data to be online, so the data base must be able to be updated interactively as well as in a batch mode overnight.

Often managers will require the data to be presented in a variety of ways. Many of their reports will be one-time queries of selected data, and the report generator is most efficient for these. It should be able to capitalize on the 4GL's DBMS to quickly extract the necessary data without having to review the entire file. In addition, the report generator should be able to retrieve data from several data bases as a matter of routine. Most importantly, the report generator should be quick and simple to use. For example:

Print by Customer Sum Sales—Total

This is a complete print program. The 4GL can determine the format, page breaks, the sort sequence, and the data elements to be printed.

Not only should the report generation be quick and easy to code, but using a 4GL should require one-tenth the code that using a 3GL would require. Fewer instructions should save development time and money because there is less coding and debugging required. In addition, maintenance costs are reduced since there is one-tenth the amount of code to maintain and modify.

To attain these benefits, 4GLs have sacrificed resource utilization and the ability to handle computation-intensive work efficiently. An application coded well in a 4GL is expected to use 10–50 percent more hardware resources than a 3GL. For update-intensive applications, the 4GL is often inappropriate because of the additional resources required. In many data processing organizations, the resource limitations might preclude using a 4GL even though it might be the most cost-effective language to use.

Technology

There is much more to the development of a system than the language in which it is coded. As a matter of fact, the actual coding or programming portion of a software system schedule is only 20–25 percent. If you are going to improve the time line on a given system-development effort, more than just the coding productivity will have to be enhanced. The other 75–80 percent of the effort has to be accelerated to have a major impact on the schedule.

Associated with certain languages (including many third generation code-generating languages as well as 4GLs) are productivity-enhancement tools. These tools, which we call *fourth generation technology*, are the crux in saving development time, effort (man-months), and dollars. These tools are used to cut down requirements determination, design, documentation, and quality control time.

For instance, preparing a functional description and "baselining" requirements has always been a time-consuming process in systems development. More than time consuming, however, it has often been largely a waste of time because requirements change. In fact, there can be no real "baselining" because most systems are much too dynamic. Instead of the functional description then, a more fruitful effort is to have maximum user involvement in helping the developer to write a brief conceptual design and use prototyping instead.

Prototyping bridges the gap between the user and the developer. Any miscommunication can be resolved early because the user can see the outline of the system right away. User involvement provides

immediate feedback so changes can be made up front in the design process. Prototyping also helps the user better define the system requirements, because once the prototype is developed it is easy to see what is missing. Clarifying requirements and better defining those requirements in the design phase using prototyping speeds up that phase considerably. More importantly, it speeds up the rest of the development life cycle, too, because redesign and less modifying of code and documentation will need to be done. Since coding is 20—25 percent of the schedule, prototyping impacts 100 percent of the schedule.

Prototyping uses tools like screen, application, and menu-painting to let the user more easily envision the system by "fleshing out" the requirements. Making changes or enhancements earlier in the development life cycle than under the traditional methodology reduces the amount of coding that must be thrown away. Again, the impact is on the entire schedule.

Also, automatic documentation should become a common productivity-enhancement tool. Considering how much documentation is repetitive (boiler plate), using computer-assisted documentation tools is a real timesaver. In addition, automated documentation improves the quality immensely because of the reduction in effort that a programmer or analyst must expend.

Though help screens are a training aid for the user, they also help speed development since user training is included in the schedule. Also, the help screens can be used to generate much of the user manual automatically.

Another tool that saves time and effort is a report generator. Report generators only require tailoring to the user's needs. Design, coding, and testing time are saved. As explained earlier, report generators are inherent in 4GLs; but even though a system is developed in COBOL, FORTRAN, or another 3GL, there are many report generators that can be used independently to speed up report generation.

A tool that shortens the coding portion of systems development is a code generator. There are several 3GL code generators, and often these generating languages are referred to as *3.5GLs* or even *4GLs*. They are macro statements that generate lines of COBOL, FORTRAN, etc. Less lines of code have to be written, and therefore productivity is increased. When a 3GL is determined to be the appropriate language for a given application, a 3GL generator should be used to increase programmer productivity.

These tools then are the money, effort, and timesavers, but language does make a difference, too. Knowing when to use what is the key.

Application

The tools should *always* be a part of the entire system-development process. As we have stated, they are the crux of saving time, effort,

and money. Sometimes the language in which the system is developed can make a difference in schedule and cost, but the real difference the language can make is in how well the system works.

The case of the New Jersey DMV illustrates why a 4GL was not the correct choice. The DMV requires a large number of terminals, a large number of updates to the data base, and uses principally standard reports. Because of the volume of transactions and terminals, computer resources needed to be efficiently used. Since the efficiency of computer resources was a high-priority requirement, a 3GL language or assembly language should have been used instead of a 4GL. In addition, since the reports (screens) are standard, the requirements for a report writer and a language for the non-DP professional is not a requirement. Again, a 3GL would be preferable to a 4GL for this application.

On the other hand, a 4GL was the perfect language for the Air Force Customer Order Control System (AFCOCS). The requirements were:

- ★ Quick implementation (within 6 months)
- ★ A low volume of updates
- ★ A low volume of terminals
- ★ Easy to modify and enhance
- ★ Ad hoc queries of several data bases.

Because AFCOCS was written in a 4GL, the system was delivered ahead of schedule and at cost; and it has been very responsive to upgrades and new reporting requirements.

Summary

Fourth generation languages were primarily developed for ad hoc online queries of complicated data bases. Third generation languages (and therefore third generation generators) are excellent for performing large batch processing jobs. Assembly language is often necessary for certain interface jobs. It seems that most systems have all these characteristics, and in fact, most systems should probably be written in some combination. It is the technology that is employed in the development process that makes the difference in the schedule and cost of a system. The application determines the language to be used, but the productivity tools are needed every time.

The Air Force Comptroller Community is becoming more and more aware of the problems it is facing in systems development. In fact, one of the specific objectives of the *Comptroller Information Management Annual Report (CIMAR)*, built by the Comptroller Information Management Office (AF/ACCI), provides guidelines and standards in this important area. We don't really need miracle workers to develop our large complex comptroller systems within schedule and within budget. We do need to be smart about making sure that productivity tools are going to be used and that the language is right for the application.

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Increasing Financial Management Success Through Continuation Training

by Lt Colonel John C. Peters

One of the key ingredients in establishing decentralized financial management within any Air Force organization is the development of highly skilled and motivated responsibility center managers (RCMs) and resource advisors (RAs). These individuals are the key to the successful execution of a unit's financial plan, and without them the budget office will always find itself "putting out fires." Conversely, with them the unit's financial plan will be successfully executed. Because of the importance of these individuals, the key question faced by all budget officers is: *How do you develop highly skilled and motivated financial managers?* The answer to that question lies in the success of a unit's Resource Management System (RMS) training program.

The requirements for the establishment of an RMS training program are defined in AFM 172-1. This guidance clearly outlines the budget office's responsibilities for providing both initial and continuation training. Initial training involves educating new RCMs and RAs on a wide range of topics covering the subject of resource management. Continuation training is a more specialized type of training and is provided so individuals can maintain proficiency in resource management concepts. The real success in maintaining a high level of decentralized financial management in any Air Force unit is tied directly to the quality of a unit's continuation training program. This article will address the importance of the continuation training requirements, present a practical method for developing this program, and review the results being experienced by Tactical Air Command (TAC) units.

For many individuals their first exposure to the RMS principles occurs during attendance at their unit's initial RMS training session. Many times this exposure occurs in a group session and involves an overview of the entire resource management structure, a look at the important aspects of budget execution, a review of various management reports, an overview of supply and contracting procedures, and the concept of the resource management team. Following this session, the individuals are normally given an RMS *Training Completion Certificate* and then sent out in to the "cruel world" of financial management. If this is where the unit's RMS training program stops, the chance of the unit developing a truly decentralized financial management structure is slim. This is often the case at many Air Force units. However, if the unit builds from the initial training program by providing a comprehensive continuation training program, its chances for building a truly decentralized financial management structure will be greatly enhanced. Keeping this in mind, let's look at a logical sequence that could be followed in establishing a continuation training program.

Any well thought-out program must include a plan of action, and the development of a continuation training program is no exception. Therefore, before each fiscal year the budget officer and staff need to sit down and develop a continuation training plan. This plan should include a list of subjects to be covered for the year, potential training methods, and proposed training dates. In other words, this plan needs to be a "blueprint for success" based upon the particular needs and mission of the unit.

The Game Plan

The first step in the planning process is to identify subjects to be included in a unit's continuation training plan. These subjects should support the objective of increasing the financial manager's proficiency in resource management responsibilities. The subjects should assist the manager in completing various tasks required in the Air Force's decentralized financial management structure as the unit executes its financial plan. Keeping this in mind, the following should be subjects for continuation training:

- ★ Development of Funding Targets
- ★ Contents of Fiscal Year Guidance
- ★ Financial Plan Preparation Procedures
- ★ AF Form 9 Preparation
- ★ ESP Codes
- ★ Contract Category Codes
- ★ RMT Crossfeed
- ★ Managing TDY Funds
- ★ Closeout Procedures

Once subjects have been identified, the second step in the planning process is to identify the best training method for presenting each subject. This selection is critical if the budget office is going to meet the objective of getting the "right" training to the "right" people. Various alternatives are available; one effective method is to conduct training at the unit's financial committee meetings. Another method is to hold special sessions for specific individuals. Several TAC units are providing this training through recurring newsletters or financial page publications which contain pertinent continuation training subjects. The publication of a hard copy booklet with a series of training ideas should also be considered. Other alternatives include face-to-face discussions, daily bulletin articles, use of resource management training (RMT) visits, and letters. In summary, the continuation training methods can be as varied as the budget officer's creativity. The important point is to ensure the right method is identified for the material to be presented.

The identification of the proper training methods is critical in the planning process.

The third step in the planning process is the identification of training dates. As stated earlier, success depends on providing the "right" training at the "right" time. Planning is also critical because this plan will greatly assist budget officers during preparation for the various meetings they must attend during the fiscal year. Following the identification of the prospective training dates, the budget office is prepared to put its continuation training plan into action.

In summary, the three steps involved in the development of a unit's continuation training program are to:

- ★ Identify Subjects
- ★ Select Training Methods
- ★ Schedule Training Dates.

Each of these steps should be accomplished before the start of the fiscal year. With the completion of this process, the budget officer will have a continuation training game plan which will greatly assist in the execution of his unit's financial plan.

After reviewing this system, you might ask, "Does this method work?" The answer is yes! Various units within TAC have been using this technique in developing their continuation training program and it has been successful. Our staff assistance visit teams and MEIs have substantiated the fact that implementation of a comprehensive continuation

training plan greatly increases the capability of a unit's financial managers. Requirements are better stated and execution plans are realistic. Additionally, implementation of a continuation training plan makes the budget officers' jobs easier because of the increased assistance received from unit financial managers. It is a team effort in the true sense of the RMS concept.

In conclusion, the development of highly skilled and motivated responsibility center managers and resource advisors is a goal being stressed by the entire financial community. By following the simple steps outlined in this article, your unit can operate in a more effective manner. Give it a try and watch the results!

Lt Col John C. Peters is Chief, Financial Management Division, HQ TAC at Langley AFB VA. He holds a BA degree in economics from Otterbein College and an MBA degree in management from the University of Michigan. LTC Peters was a Distinguished Graduate of AFROTC. Prior to his present



assignment, LTC Peters was Chief, International Accounting Systems Branch at AFAFC; Director of Accounting and Finance (ASD) and F-16 Program Budget Manager (ASD) at Wright-Patterson AFB OH. He is a member of the ASMC.



Need Office Copies of *The Air Force Comptroller*?

We have received numerous requests by telephone and letter to send copies of *The Air Force Comptroller* to various activities throughout the Air Force. Due to the number of copies supplied to the magazine office and lack of personnel on the staff, we cannot provide this service, especially on a recurring basis.

This does not mean you can't obtain a copy or increase the number of copies received by your organization; however, you must go through your Publications Distribution Office (PDO). The procedure to follow is quite simple:

Ask your "Customer Accounts Representative," usually located in the administrative section of your organization, to fill out an *AF Form 764a* (RQN and RQMT Request), refer to *The Air Force Comptroller* as *AFRP 170-2*, tell them the number of copies requested, and submit the form to your PDO.

Before you know it, your office will start receiving copies of *The Air Force Comptroller* on a recurring basis.



Personal Perspective Concerning Gramm-Rudman-Hollings

by Honorable Richard E. Carver
Assistant Secretary of the Air Force
(Financial Management)

As some of you may recall, my background includes not only 12 years as the Mayor of the city of Peoria, but a number of national involvements in urban problems, including being a former President of the U.S. Conference of Mayors. As a result, I have what I consider to be an extensive knowledge of many of our current domestic problems which are addressed by a variety of federally sponsored programs.

I raise this issue because I would like to explore in the following paragraphs a personal perspective that I have relative to the issues concerning Gramm-Rudman-Hollings (G-R-H).

On 1 March of this year this legislation was implemented for the first time based on the stated belief that it was both reasonable and fair to reduce the federal budget through an equal share process between the domestic and the defense portions of our outlays. The suggestion that this represents true equity has interestingly enough not been challenged by politicians much less the members of the media. In fact, it has been more often referred to in the context of this process as representing an advantage to defense. This is particularly unfortunate when viewed by anyone with the background and experiences I possess.

There are few, if any, federally sponsored domestic programs which if eliminated could not be assumed by either state or local government. As an example, if all federal assistance were eliminated for education, few believe that school districts across the country would not concurrently assume some of the responsibility for the replacement of those federal dollars.

On the other hand, historically defense has been solely a federal responsibility with only an extremely small participation by the states as a part of the National Guard program. As a result, absent the willingness of the federal government to fund defense, there is no other unit of government to assume this responsibility. The final extension of this logic clearly indicates that G-R-H does not represent equity in the context of a fifty-fifty split. This does not suggest, however, that the need to debate the existence of these domestic programs as well as the absolute requirement to reduce the size of the federal deficit is unnecessary.

I raise these issues because we often forget in the press of our everyday responsibilities within comptrollership how some of these outside forces impact our jobs. This will become even more true in the years to come. I am optimistic that the U.S. Congress will avoid the implementation of G-R-H for FY 87, but the continuing conflict between the perception of domestic needs having to be met at the federal level and the realities of a strong defense will continue.

Your role in properly managing our financial resources is one that is becoming even more important during this period of diminishing budget authority. As you find yourself making an even greater commitment to what is already a difficult job, I hope you will find this perspective helpful on what is clearly landmark legislation.



1986 ASMC Air Force Individual Award Winners

First Place—Distinguished
Second Place—Meritorious

Award	Major Command Headquarters or Higher	Unit Under Major Command
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COMPTROLLER/DEPUTY COMPTROLLER

<i>Distinguished</i>	Not AF	Not AF
<i>Meritorious</i>	Col Donald Scooler HQ MAC/AC, Scott AFB IL	Maj Gary L. Clevenger Western Space & Missile Center/AC, Vandenberg AFB CA

AUDITING

<i>Distinguished</i>	Not AF	Mr John J. Coleman AFAA Area Audit Office, Robins AFB GA
<i>Meritorious</i>	Mr Delmer Ross AFAA Area Audit Office, Randolph AFB TX	Mr Jim R. Miller AFAA Little Rock Area Audit Office, Little Rock AFB AR

BUDGETING

<i>Distinguished</i>	Mr Richard M. Kuper HQ SAC/ACB, Offutt AFB NE	Ms Anita C. Cavalcanti Ballistic Missile Office/ACB, Norton AFB CA
<i>Meritorious</i>	Col Milton W. Gentle HQ ATC/ACB, Randolph AFB TX	Capt Addis L. Taylor Jr HQ US Military Training Mission to Saudi Arabia, APO NY

EDUCATION, TRAINING & CAREER DEVELOPMENT

<i>Distinguished</i>	LTC Samuel C. Shoemaker Jr HQ SAC/ACF, Offutt AFB NE	Maj Joe D. Cook PMCS—LMDC/AC, Maxwell AFB AL
<i>Meritorious</i>	Not AF	Not AF

ANALYSIS & EVALUATION

<i>Distinguished</i>	Ms Delores M. Quinn HQ AFLC/ACCCI, Wright-Patterson AFB OH	SSgt James W. Ashmore AFMTC/ACM, Lackland AFB TX
<i>Meritorious</i>	Not AF	Mr James C. Coe 323 FTW/ACM, Mather AFB CA

ACCOUNTING & FINANCE

<i>Distinguished</i>	SMSgt Michael R. Oringderff HQ SAC/ACF, Offutt AFB NE	Capt Roger H. Bick KTTC/ACF, Keesler AFB MS
<i>Meritorious</i>	Mr Terry P. Keithley HQ AFLC/ACFM, Wright-Patterson AFB OH	Capt Phillip H. Davidson AF Flight Test Center/ACF, Edwards AFB CA

AUTOMATIC DATA PROCESSING

<i>Distinguished</i>	Not AF	Not AF
<i>Meritorious</i>	Not AF	Mr Raymond F. Moss Ogden Air Logistics Center/SIO, Hill AFB UT

RESOURCES MANAGEMENT

<i>Distinguished</i>	Not AF	Capt Patsy A. Hughes DSDO—HQ Standard Information Systems Ctr, Gunter AFS, AL
<i>Meritorious</i>	Not AF	Ms JoAnn Johnson SARPM/ACFC, San Antonio TX

Budget Execution—What Is It? Who's Involved?

by Colonel (S) Allen Douglas Bunger

The preceding are two of several definitions found in Webster for the term "execute." While the budget does represent the death knell for some programs, this article will address the second and less dramatic of the two definitions—producing in accordance with a plan.

Traditionally, budget execution has been viewed as the third of the three phases of budgeting; development, review and enactment, and execution. In this context, budget execution is usually thought of as "spending the money," or obligating available funds. This indeed is the end result of execution. "Spending the money" must be qualified, however, with the constraint that the money be spent on authorized requirements representing bonafide needs in the year for which the funds were appropriated. Additionally, the second definition quoted above specifies that execution is producing in accordance with a *plan or design* which indicates orderly, prudent action.

To execute, there must be an executor. Since an executor is defined as a person who performs a duty, job or assignment, then all Air Force members are executors in the arena of budget execution. We all have jobs that in some way relate to using resources funded by the Air Force budget.

So, we have established that *budget execution is performing in accordance with a plan, and, we are all involved.*

Let's now look at the critical elements of budget execution. Obligation and outlay planning is becoming a very frequent topic of discussion at all levels of financial management. The Office of the Secretary of Defense (Comptroller) (OSD(C)) now requires annual obligation and outlay plans, phased by month, for each service. Significant variances from these execution plans, beginning in FY 85, must be explained by each service's Budget Director at quarterly budget execution reviews.

Why all the high level interest in execution? Isn't keeping ahead of Congress in the budget development and enactment phases more important than execution? Answer: All the phases are important and very much interrelated.

Budget execution is closely linked with the national debt and cash management, as well as Congressional budget enactment. Hypothetically, if the Air Force develops an outlay plan that calls for disbursing \$50 billion by the end of the second fiscal quarter but in fact only disburses \$45 billion, then it is obvious that the U.S. Treasury has unnecessarily procured \$5 billion, probably at high interest rates, to pay Air Force bills. This situation would mean the taxpayer was paying interest on money that was not needed in the first place. In addition, the reverse of this situation also would contribute unnecessarily to the much talked about budget deficit problem. If more is outlayed than planned, the deficit is increased immediately.

A second major reason for high level interest in budget execution is its relationship to Congressional perceptions of Air Force and DOD budget needs. The Congressional attitude on the subject can be summed up succinctly, "if they can't execute what we have appropriated, then obviously we've appropriated too much." On the surface this assertion appears quite valid.

But the heart of the matter lies in the *reasons* for not executing. Was the failure to execute because of a lack of valid requirements, or was it attributable to administrative bottlenecks or other unavoidable contracting problems? Since there is never a shortage of valid Air Force requirements in today's dynamics of meeting the ever-increasing Soviet threat, then all budget executors need to focus increased attention on planning and the administrative aspects of budget execution. Administrative obstacles include delays in design approvals, errors or poor quality control on contracts and statements of work, erroneous purchase requests, misplaced documents, etc. The reality of life is that appropriations expire (some, like O&M expire in only one year). This fact demands continual and aggressive follow-up on all transactions to ensure good obligations in the year for which the funds were appropriated.

A large part of the answer to budget execution problems lies in developing a well thought-out plan at each level—base, major command, and Air Force—and taking aggressive control action to stay within plan. If actual obligations are deviating from plan, then there should be a logical reason. Unfortunately, most reasons are attributed to administrative bottlenecks. The geographic and accounting location of the deviations points to where increased management attention is needed.

Once the Air Force obligation and outlay plan, phased by month, is submitted to OSD(C), it is locked in and any significant variance must be explained until actuals "catch up" with plan. Therefore, if the problem is identified as lagging obligations in the facility projects by contract area, extra effort must be put on solving these problems while keeping all other areas up to speed. Orderly obligation of approved budgets requires the active involvement of all participants—the *user* of the service or item being procured, the *functional expert* (civil engineer, base supply, transportation, etc.), *base finance*, and *contracting*. Each player at each level must understand the importance of having a good plan and executing according to plan—one weak link can cause serious bottlenecks.

Bottom Line: Aggressive budget execution according to a realistic plan is smart business for everyone—the nation's taxpayers, the Air Force overall and each Air Force manager. Spend what you have in an orderly well-planned manner, and don't spend what you don't need.

Col (S) Bunger is Chief, Integration Management Funds Office, Deputy Directorate for Operating Appropriations, Directorate of Budget, HQ USAF. He holds a bachelor's degree in business from the University of Arkansas and a master's degree in public administration from Golden Gate University. Prior to his present position Col (S) Bunger was Chief, Budget Ops Div at HQ TAC and Wing Comptroller, 67 TRW, Bergstrom AFB TX. He is a member of the American Society of Military Comptrollers.





NOTES FROM THE:

Directorate of Budget

Maj Gen L. W. Smith, II, Director of Budget

Autovon 225-1875

Biennial Budgeting. Section 1405, General Provisions, of the FY 86 Defense Authorization Act established the requirement for biennial budgeting beginning in FY 88 and FY 89. This law allows the Congress to enact legislation that provides authorizations and appropriations for 2 fiscal years. Potential advantages of biennial budgeting are:

- ★ Better identification of national priorities and required resources.
- ★ Additional time for oversight and management review, allowing effective and efficient program selection and execution.
- ★ Greater stability in planning, pricing, and procuring a program by reducing fluctuations in quantity and funding levels.
- ★ More timely enactment of legislative authorizations and appropriations.

There has been a lot of speculation regarding the specific form and content of biennial budgeting. We don't know all the answers yet, but the Assistant Secretary of Defense (Comptroller) has issued some initial broad policy guidance. Highlights of his instructions are:

- ★ The usual reference to budget year +1 for authorization estimates (i.e. FY 89) will not be made. The biennial budget estimates for FY 89 will serve the same purpose.
- ★ Submission of biennial budget estimates in both summary and backup justification data for FY 88 and FY 89 will reflect separate and distinct values for each year. Budget exhibits will be amended to reflect a total of 4 fiscal years—the prior year (FY 86), the current year (FY 87), and the budget years (FY 88 and FY 89)
- ★ Data for the FY 88 and FY 89 biennial budget estimates will be fully justified as independent appropriation requests for each year.
- ★ If there should be subsequent congressional agreement on rolling the FY 88 and FY 89 defense requirements together, combining 2 fiscal years will be considered.

Clearly, the submission of an extra year of detailed budget

documentation will entail a lot of additional workload. At the same time, our job is complicated by an accelerated budget submission to Congress (5 January 1987)—required by **PL 99-177**.

Year-End Spending. The Assistant Secretary of Defense (Comptroller) has published some additional guidelines for monitoring and reporting year-end spending. First, except as the result of unplanned and uncontrollable events, contract awards using expiring multi-year appropriations should not be made in the last quarter. Second, during September the Comptroller of the Air Force must specifically approve any such contract awards with a face value of \$3 million or more. Although application of these guidelines might affect planned obligations for FY 86, this change should help ensure appropriations are used earlier than at the end of their availability, consistent with the Secretary of Defense's stated goal of well-planned and timely program execution. By complying with this guidance we can avoid the misperception that the use of expiring multi-year appropriations late in the year indicates wasteful year-end spending and the need for improved management. MAJCOM support of the year-end spending program has been extremely instrumental in dispelling this misperception and related adverse publicity. Keep up the good work!

Status of the Base Budget Automated System (BBAS). BBAS is moving closer to a reality. At this stage, program specifications are complete and actual programming is progressing rapidly. In addition, MAJCOM budget personnel have been visiting AFAFC/CWB to evaluate BBAS development of software and related applications. Reaction by those who have completed this review has been very enthusiastic.

We are scheduled to begin Environmental Systems Testing on BBAS during late summer. Actual implementation is scheduled to begin in March 1987. By the end of FY 87 all bases that have a computer installation for the Comptroller Office of the Future (COOF), approximately 70, are scheduled to be online with BBAS. All remaining bases will receive BBAS at the time of their COOF computer installation. BBAS development is on schedule and we anticipate no delays in the start date for implementation. ☐



NOTES FROM THE:

Assistant Comptroller for Accounting & Finance

by Brig General Mark J. Worrick

Autovon 926-7461

Air Force Stock Fund (AFSF): On 18 April 1986, the Directorate of Accounting Operations accepted the Air Force Stock Fund (AFSF) subsystem developed by the DOLARS Program Management Office. This development effort involved the conversion of an obsolete and labor-intensive batch tape system to an online interactive system. Here are the key benefits of the new system:

- Using activities will have access to financial information as soon as the data is edited and balanced.
- Users will be able to retrieve accounting data quickly for specialized analyses.
- The data that the field uses will be exactly the same as that being used by higher headquarters. This will result in more accurate, reliable and consistent reports.

New MFH Reporting System: A new military family housing (MFH) reporting system will be implemented by the base civil engineer (BCE) 1 October 1986. A&F involvement will consist of establishing some new program summary records in preparing the FY 1987 files and extraction of data from the A&F allotment ledger for BCE use in preparing their reports. All major commands have been notified of this new system and furnished the new data codes.

Flat Rate Per Diem: The lodging plus concept developed by GSA was enacted into law by **Public Law 99-234** on 2 Jan 1986. The legislative language required implementation within 6 months. It removes the \$75 statutory per diem cap, eliminates the actual expense method and applies to federal employees in the United States only. The concept calls for a flat rate for meals and incidental expenses and the actual cost of lodging not to exceed a locality cap. My staff reviewed the proposed Federal Travel Regulation (FTR) and provided our position on computation and implementation methodology in early March. Based upon the FTR review, we are developing modifications to our flat rate procedures to "mirror" the lodging plus concept for military personnel in the United States and all Air Force personnel overseas. We anticipate implementing the modified flat rate shortly after the implementation of the FTR lodging plus changes.

Travelers Check Implementation: The 9-month travelers check test program started in May 1985 and terminated effective 31 January 1986. The test program was highly successful in terms of cash management improvement

and added customer service and satisfaction. Air Force-wide implementation began with the initial 12 test AFOs (Barksdale, Keesler, Kirtland, Little Rock, MacDill, Ramstein, Randolph, Aeronautical Systems Division, Seymour-Johnson, Yokota, Los Angeles AFS and Wright-Patterson) going "live" effective 1 February 1986. Target date for completion of the Air Force implementation schedule is 1 December 1986.

Casualty and Annuity Pay System (CAPS): On 1 March 1986 the Casualty and Annuity Pay System (CAPS) was implemented. The CAPS is the first of a two-stage upgrade to the Air Force retired pay system. This system uses current computer technology, such as online updating. It permits direct interaction between pay clerks and the computer through online terminals.

Starting in August 1986, services will be expanded incrementally to base level. In addition to pay service from the accounting and finance offices (AFOs), information from the Consolidated Base Personnel Offices (CBPOs), such as death and annuity establishments, will be processed online through AFO CRTs linked to AFAFC.

Inter-Service Financial Improvement Program: The 31st annual Commanders Conference for the Inter-Service Financial Improvement Program (IFIP) was held at the Air Force Accounting and Finance Center, Denver, Colorado, on 5-7 May 1986. IFIP previously was titled the Information Exchange Program (IEP). The revised charter expanded the program from information exchange among the Services to problem resolution.

IFIP is composed of the commanders of the financial centers for all of the U.S. Armed Services. Its objectives are to identify and resolve accounting and finance problems of mutual concern; develop standardized inter-Service accounting and finance policies and procedures; promote a unified approach to common legislative and policy problems; and ensure effective communication between the organizations.

The conference was highlighted by the keynote address by the **Honorable Richard E. Carver**, Assistant Secretary of the Air Force for Financial Management. It also included presentations on compensation issues, federal financial management initiatives, streamlining FMFIA, the GSA proposal on Lodging Per Diem and contracting out.



NOTES FROM THE:

Comptroller Plans Group

by Lt Col Ronald P. Daigler

Autovon 227-9992

Comptroller Squadron Orientation: The orientation program for comptroller squadron commanders was held at the AFAFC in May. Approximately 20 former, current, and prospective comptroller squadron commanders attended the 4-day orientation. Participants learned first-hand from former comptroller squadron commanders and first sergeants how to organize and operate a squadron, as well as valuable lessons learned from those who "have been there." Highlights of the program included presentations from base-level organizations on what commanders "need to know" in dealing with those organizations from a commander's perspective. Materials used to conduct the program will be made available to commanders who were unable to attend, as well as to comptrollers who will be assuming squadron commander duties as additional comptroller squadrons are formed.

Cost and Management Analysis AFSC Merger: A formal change has been submitted to AFMPC merging the AFSC 69XXX, *Cost and Management Analysis* career field, into AFSC 674XX, *Cost Analysis Officer*. This merger will generate additional cost analysis training requirements at Sheppard Technical Training Center (STTC) and AFIT. The Comptroller of the Air Force Logistics Command hosted a 2-day workshop in May, during which representatives from AFAFC/CWX, AF/ACC, STTC, AFIT and others reviewed cost training initiatives—driven by the AFSC merger and the AC-95 direction to determine additional analytical skills needed to perform the cost analysis function. Curriculum changes needed due to the increased emphasis on cost analysis skills were identified and are expected to be incorporated into basic courses at STTC and follow-on AFIT courses. As the AFSC merger is implemented and the cost analysis role continues to be defined, additional curriculum changes and training requirements will be identified and necessary programming actions taken.

Standardized Training for Comptroller Personnel: The *Comptroller Training and Cross-Utilization Program*, AFR 170-26, for comptroller enlisted personnel is in the final publication stage and should be

available through publication channels shortly. The program provides guidance for upgrade training and cross-utilization of comptroller enlisted personnel. It is designed for use in conjunction with training guides contained in AFP 170-31, Volumes I—Volume IX. In the past, locally developed training programs have had varying degrees of success due to scope and definition of training objectives. The intent of this program is not to inhibit local initiatives in conducting training, but to facilitate and enhance training requirements, concepts and administration. The cross-utilization aspect of the program is designed to ensure that personnel in the financial management and services AFSC (672XX) receive the wide variety of training and work experience necessary to provide a complete knowledge of the overall career field.

The *Comptroller Officer Upgrade Qualification Training Program*, AFR 170-33, is also being readied for publication and should be available to the field early this fall. The Air Force-wide program was developed using a command program developed by SAC as a baseline. The need for a more structured approach to comptroller officer training was identified in a 1985 Functional Management Inspection on the use and training of comptroller officers, and at a recent Worldwide Accounting and Finance Conference. The program will require completion of orientation-type training within specific comptroller functional areas before officers can be upgraded to fully qualified. Training guides contained in the regulation can also be used to facilitate cross-training from one functional area to another (e.g., budget officers cross-training into accounting and finance).

Career Guides Now Available: After several delays in printing and distribution, the *Comptroller Officer Career Development Guide* (AFP 170-28, Volume II) and *Comptroller Enlisted Career Development Guide* (AFP 170-28, Volume I) should now be available at Publication Distribution Offices (PDOs). Availability of the guides was announced in *Publications Bulletin No. 1*, 24 January 1986, and Customer Account Representatives were asked to establish requirements for distribution of the guides when printed. If requirements were not established at that time delays may still be experienced.



NOTES FROM THE:

Directorate of Cost

Col M.L. Haines, Director of Cost

Autovon 227-5311

1986 Worldwide Cost Conference Update

We had a very successful and productive conference at Lackland. It provided an excellent forum to discuss the changes ongoing in the career field and to exchange information. We also took this opportunity to recognize our FY 85 award winners.

As expected, the specialty code change and increased emphasis on cost analysis were major topics of discussion. The specialty code change is well along the way. AFMPC has submitted the proposal for final coordination. MAJCOMs are reviewing the change one more time and we will incorporate their comments into our reply to AFMPC. Additionally, we agreed to a direct conversion of AFSCs. Basically, for our officers this means that those holding a fully qualified 69XX AFSC and meeting the 18-month experience requirement will be converted to a fully qualified 674X AFSC. For our enlisted personnel there will be a straight conversion from their current 69XXX AFSC to a 674XX AFSC. We are also reviewing our civilian job descriptions to see what, if any, changes should be made. We must ensure that the job descriptions match the work being performed.

In this regard, there still seems to be some concern by both the military and civilians as to what is meant by the increased emphasis on cost analysis. Again, let me assure you that we are not calling for a drastic change in the types of work currently performed at base level. Nor do we foresee a need to exclusively rely on higher level quantitative techniques at base level. The emphasis will be on basic quantitative analysis skills and common sense—applied in more areas. Our primary goal is to provide an analysis of resource-related decisions to assist commanders and managers in their decision-making processes. Some offices already do an excellent job of providing this type of information to their commanders.

Our primary workgroup discussion topic during the conference was the cost workload at base level. All three workgroups identified the need for increased “top-down” direction on cost initiatives at base level. The feeling was that a need exists for across-the-board direction so that the emphasis is consistent throughout the career field. To this end, we asked the MAJCOMs to provide us their ideas of areas for cost emphasis at base level. A workshop specifically dedicated to this issue was held 21-22 May and developed

an inventory of cost analysis efforts at base level. From this inventory, we are identifying those actions needed to formalize these efforts throughout the Air Force. Rest assured that we will keep the MAJCOMs in the loop throughout this process.

The conference attendees also expressed major concern about training. Training is particularly important in light of the changing role at base level. In short, we have to assure that our people are afforded the opportunity to get the training necessary to accomplish the tasks they are assigned. To meet this need, we are trying to get additional quotas or out-of-cycle training sessions from AFIT. For the long run, we are reviewing our entire training program to define our future requirements and how best to satisfy those requirements. However, it must be realized that major changes in the AFIT or Sheppard Technical Training Center programs will not occur overnight. Therefore, since we want everyone to be comfortable with basic quantitative analysis skills as quickly as possible, in order to take in a broader spectrum of effort, we will all have to help in the training effort. This may entail MAJCOM sponsored staff assistance, use of the enlisted career development courses, attending local college courses, or other means.

Considerable discussion was also devoted to our efforts to establish the Air Force Cost Center. This effort is moving forward. We have received Chief of Staff approval and are now working the logistical and personnel aspects leading to the activation of the organization by early summer. The Center will undertake our cost research and methods development efforts and is a major step in bringing the Air Force cost program to the forefront of the cost analysis profession.

All in all, the conference was very productive. We reached general understanding and agreement on the major initiatives within the cost community. We are well along the way on several initiatives including the name change, specialty code change, and the Cost Center. We are moving out on the other issues as well. The active participation and support of the entire Comptroller community is needed to fully implement these changes. We have a unique opportunity to enhance our support to our commanders and the Air Force mission. Let's seize this opportunity!



NOTES FROM THE:

Comptroller Information Management Office

by Col John L. Tracy

Autovon 224-4180

Comptroller Office Automation Network (COAN)

The Comptroller Office Automation Network (COAN) is the office automation and information sharing system utilized by the worldwide Comptroller community. The concept of a COAN was conceived during 1982 and became an initiative of the **AC 90** project (*Comptroller Strategic Plan for the 1990s*, January 1983) and the **Paperwork Reduction Act**. The original objectives of the COAN were to: provide user-friendly office automation capabilities for the offices of the Comptroller of the Air Force; reduce the flow of paperwork throughout the DCS/Comptroller (HQ USAF); and increase productivity of managerial and administrative personnel within the Comptroller deputation.

To accomplish these objectives, a prototype system was acquired and tested during 1983. After successful operations the COAN was implemented. In addition to providing office automation to the HQ USAF Comptroller organization, the COAN evolved into an integrated word processing system across the Comptroller deputation and MAJCOM/SOA/DRU Comptrollers were provided connectivity. The purpose of this expansion was to optimize communications and information flow throughout the Comptroller community and ensure information generated at all levels could be shared on a real-time basis. For the first time, Comptrollers worldwide could have access to congressional actions within minutes or hours, receive timely copies of the Weekly Activity Report to SAF/FM, and communicate worldwide without using formal letters, telephones, or messages. Today, over 33 MAJCOM/SOA/DRUs and Comptroller program offices have access to the COAN.

The COAN currently consists of six Computer Consoles Inc. (CCI) Power 5/20 minicomputers networked together. Five of the minicomputers are located in the Pentagon and the sixth is at AFAFC/CWI. Each CCI Power 5/20 is a 16/32 bit minicomputer, with 4 megabytes of main memory and 70 megabytes of disk storage. The systems are UNIX based and utilize CCI's Officepower, an integrated office automation package that includes applications such as: *Electronic Mail, Calendars, Reminders, Word Processing, Spreadsheets* and *Database Management*.

To provide the Comptroller community with access to key comptroller information, the Functional Index, an online hierarchical filing system, was created. The Functional Index

is a file manager available to all users on the COAN and includes data such as:

- ★ Budget Full Chronology
- ★ PBD Briefs, Boxscores, Tracks & Summaries
- ★ Selected Acquisition Reports/Unit Cost Reports (Summary Data)
- ★ Cost and Programmatic data for major aircraft systems
- ★ Air Force Budget Book/Pocket Summary Data
- ★ Current status of Comptroller Action Plan milestones
- ★ Comptroller Information Management Annual Report (CIMAR) Volume III (Info Action Items) and Volume V (Resource Requirements).

With the implementation of COAN and connection with the worldwide Comptrollers and functional offices, the requirement for a Comptroller Information Management Office (CIMO) was identified and implemented in March 1984. The Comptroller now has an integrated Information Architecture, Resource Management, and corporate approach for future automation of Comptroller programs with full MAJCOM/SOA/DRU participation. The Deputy Assistant Secretary of the Air Force for Data Automation has stated that the Comptroller is the front-runner in Air Force automation. The full participation by each Comptroller has enabled the COAN and the CIMO to anticipate the future.

We are in the process of enhancing the COAN system to allow increased access and data storage capabilities, based on the demand for more ports and data by Headquarters USAF users, as well as the MAJCOM/SOA/DRU functional areas. New shared databases such as the Small Computer Hardware/Software Catalog and extracts of the Comptroller Data Dictionary are planned for COAN. In addition, the enhancement will provide COAN with Defense Data Network (DDN) host capabilities, which will allow dial-in users access to COAN via DDN.

The COAN has proven to be an effective office automation network, but more importantly, it has evolved into an essential communication/information sharing utility across the worldwide Comptroller community. ©



Comptroller Civilian Career Management Program

Autovon 487-6450

by Mr Stan Griffith

Civilian mobility has long been an issue in the Air Force and federal Civil Service. Qualified individuals sometimes are not able to move due to the economic cost of moving, leaving a low interest mortgage rate, a lack of buyers for their home, or the uncertainty of a joint family move. We have all heard about the wife who was not able to move for months because the house did not sell.

The *Air Force Relocation Services Contract* was awarded to Homequity Incorporated on 31 January 1986. Authority is found in **Title 5, U.S. Code 5724c (PL-98-151)**, effective 14 November 1983) and implemented in **Chapter 15, Volume 2, Joint Travel Regulation (JTR)**. The contract has been made available to SES members and career program registrants at the GM/GS-12 grade level and above. **HQ USAF/DPCE** has oversight and policy responsibility for the contract while the Air Force Civilian Personnel Management Center (**AFCPMC/DPCM**) centrally administers and funds the operational portion of the contract. Upon notification of personnel selection by this office, an option form is mailed to the selectee to begin the necessary steps.

Relocation Services provide valuable assistance in six areas. The first is **Home Sale Assistance**. If you PCS to a CCCMP position (except the MWR GS-11 positions), you will be given the opportunity to select either the Relocation Services Contract or the normal JTR reimbursement for specific allowable expenses incurred in the sale of your single family residence, townhouse or condominium. If you select the Relocation Services Contract for the purchase of your home, some limitations and restrictions apply:

- ★ The appraisal process must be completed before your "house hunting" trip.
- ★ Temporary Quarters Subsistence is limited to 30 days.*
- ★ Storage of household goods is limited to 90 days.**

* A waiver of another 30 days is possible with justification.

** A waiver of another 90 days is possible with justification.

The option form from **AFCPMC/DPCM** must be completed and returned if you desire to participate. You will then select three appraisers qualified by Homequity. Your first two choices will appraise the property; if they are not within 5% of each other, a third appraisal will be required. An average of the two closest appraisals will be offered to

you as the appraised value/purchase price.

The Homequity offer remains valid for 45 days. During this period you have the option of listing your home with a realtor in an effort to beat this offer. If a higher offer is received, Homequity considers this an "amended" value and will match it if it qualifies as a bonafide offer; thus, a quick sale. It is important to note: *Do not sign any contractual documents with prospective buyers*. Contact your Homequity counselor immediately because they will be signing the contract. Once you accept the offer an equity check will be rendered within 5 working days.

Homequity's **Selling Smart Marketing Assistance Program** is designed to assist reassigned employees opting to market their homes at the old duty station, by providing assistance in developing marketing strategies in order to generate more amended sales.

Area Counseling and Homefinding Services are provided through Homerica to professionally assist each transferring employee and family in finding a home and community which meets their needs and life-style requirements.

Destination Mortgage Financing Assistance includes providing or arranging for the necessary mortgage financing to qualified individuals at or below prevailing interest rates, which enables the employee to quickly consummate a real estate transaction at the new work location.

Renter Program provides a referral to a qualified rental agent or real estate broker who can assist the individual in renting a home in a price range and location consistent with family preferences.

Career Assistance Program (at the employee's expense: \$755.00) is a systematic approach to helping the relocating spouse conduct an effective search for a career opportunity in the new location. This may include everything from skill evaluation, psychological testing, resume preparation and interview techniques, to answering ads and job sourcing in local markets.

CCCMP Personnel: Farewell to **Bert Dycus** who has been selected to move to HQ USAFE/ACF. Hail and Welcome to: **Darlyn Boss** who has arrived from AFAFC/TCX to take over the Accounting Analyst position; **Bob Garza** who is joining the team from AF/ACCI to implement the data requirements of the CCCMP; and **Larry VanZant** arriving from HQ USAFE/ACF as the new Supervisory Program Administrator.



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell

Autovon 224-5437

Gramm—Rudman—Hollings

Most of you are concerned with two areas of this bill: *financial impact* and *troop reductions*. Financial impact will be in constant review at all levels of command and mission essentially will dictate the spending process. The troop reductions will be taking place by the time you read this article. However, here is a brief explanation of what is going to happen. We have a bill to pay off \$17 million and the best possible process was an early-out program. Early release of 5,200 airmen (1.1% of the total enlisted force) during May was the Air Force objective. These airmen were assigned within the Continental United States and their normal separation dates were scheduled for this fiscal year. Replacements for those who received an early-out probably will be on board in 9 to 12 months depending on financial constraints. PCS actions of 2-month involuntary extension of tours overseas and delaying CONUS-to-CONUS moves are all part of the same program. The Air Force goal is to achieve the saving required with the least amount of impact on experience, force readiness and personal hardship on our members and their families.

Training

Two areas of training I'd like to address are: *Initial Skills Training* and *Trainer/Trainee Guides*.

Initial Skills Training: I have been briefing at MAJCOM Comptroller conferences about the threat of converting to a "Category B" career field. That means that 50% of basic accessions would not get their 3-level at the schoolhouse (3750th Technical Training Group). As of this date we will remain a "Category A" career field and all accessions will get their initial training at Sheppard AFB, Texas. In defense of the technical training community they have "max-out" on capacity, and when new courses are added others

must fall out. In the past couple of years significant changes in curriculum, automation and facilities make the schoolhouse a very viable institution—bottom line is that the schoolhouse will train our resources and ease your OJT burden.

Trainer/Trainee Guides: They were asked for by the Comptroller community; built by base-level and MAJCOM enlisted personnel; and will enhance job proficiency. Several bases are using them to get the job done, while at some bases they are collecting dust. As guides become outdated, you (the user) can make changes to them—now is the time to use the training tools we have provided for you. I believe you will be amazed at the proficiency gained and the increased productivity.

Officer Training School (OTS) Recommendations

I am receiving more inquiries on this area every month, particularly in the *indorsement policy* and the *unwritten laws* of selection criteria. You need excellent indorsements in your package—they need not be from a general officer if he doesn't know you personally. General officer indorsements are important; however, base level and MAJCOM function area indorsements which are personalized are the most effective. Comptroller personnel should seek Air Staff indorsements from functional directors and in some cases the Comptroller of the Air Force. A couple of other things you should be aware of are: If you have over 8 years of service, have a military spouse and have AFOQT scores less than 50, you run the risk of not being selected. Each selection board operates like a promotion board and uses the whole person concept. If you are not selected on the first board your records automatically meet the next board. I challenge you to put forth the best possible record, get selected and be retained in the Comptroller community. ©



NOTES FROM:

The Colonels' Group

by Maj William E. Parsons—Resource Manager, Management Division

Autovon 487-6951

Planning Future Assignment Actions

In the last issue, we promised to identify some of the comptroller colonel positions that *could become available* in 1987. While it is not all inclusive, the list does provide information that will help you fill out your **AF Form 620**, and thereby assist us in planning possible future assignment actions. With this in mind, let's discuss the importance of having a current AF Form 620 in your file.

Preparation for the 1987 assignment cycle begins with the compilation of the list of positions that may be available in 1987. In October 1986, the 1987 cycle will begin by contacting the MAJCOMs/organizations with comptroller colonels to see who will be made available for reassignment during 1987. This review determines where the potential vacancies really are and the number of colonels available for movement. During November, we will make a preliminary match of available faces with available spaces (following a review of all comptroller records to include the AF Form 620 and discussion with AF/AC). Through this process we are able to consider Air Force requirements, career enhancement opportunities, and individual desires. In December, we will coordinate this list with the functional manager (AF/AC) to ensure we have arrived at the most appropriate assignment.

During January and February 1987, the list will continue to change as we formally ask commanders and functional heads for availability to nominate the colonels for reassignment. Colonels who are made available for reassignment are nominated to the organization selected for their next assignment. If the nomination is for a position within a MAJCOM, we work directly with the Senior Officer Managers who work closely with the MAJCOM commander or vice commander. Therefore, when we get acceptance from the MAJCOM Senior

Officer Manager, the assignment is pretty firm. For the colonels not accepted, we start the process over again, selecting another projected vacancy as a possible assignment. If this process works as planned, we are able to issue PCS orders by April 1987 to most comptroller colonels moving later that year.

No one person or organization determines a colonel's assignment. All concerned—the colonel, AF/AC, the MAJCOM commanders, and the Colonels' Group—have input and play an important role in the assignment process. Therefore, the more information and assignment options you provide on your AF Form 620, the closer we will come to meeting your desires.

As our description of the assignment process indicates, there are many people/organizations involved in trying to satisfy Air Force requirements. Therefore, we suggest you expand your preferences in **block 61 (Remarks)**. This section is free form designed so that you can outline what you would like to do during the short and long term. This should include the type of job (i.e. budget, accounting and finance, analysis) and the level of job (i.e. base, MAJCOM, HQ USAF). A listing of MAJCOMs in order of preference is also helpful. In addition, please indicate your overseas volunteer preferences in the Remarks section. Some information about why you would like the overseas assignments listed on the front side of the AF Form 620 is also appropriate.

With this quick peek at the assignment process and the list of comptroller colonel authorizations which was printed in the last issue of *The Air Force Comptroller*, you have the basic information you need to assist you in planning for your future. We look forward to reading your AF Form 620s.



NOTES FROM THE:

Comptroller Officer Assignments Section

by Lt Col Ron Baldassari

Autovon 487-5031

Commanders' Involvement in Assignments

Our October 1985 article for *The Air Force Comptroller* magazine discussed assignment methodology. Since the article was published there have been ongoing enhancements to the assignment selection process—specifically, commanders' involvement in assignments. There always has been the opportunity for commander/supervisor involvement; however, the commander's and supervisor's role is being expanded as a result of changes implemented this past May. This article will outline the procedural aspects of commander involvement and reinforce current practices that are serving well and will continue to serve us well in the future. Please note that for the majority of comptroller officer assignments references to the commander normally mean the Wing Comptroller.

Currently, we talk to officers in the field regularly, mostly in response to incoming telephone queries. However, when an assignment is under consideration, the officer, the losing and the gaining commands are called. Once the assignment has been coordinated with losing/gaining commands and is ready to be placed in the system, a final call is made to the officer. This procedure will be modified as the philosophical approach to the assignment process changes and directly involves commanders. We will continue to respond to incoming calls from the field as we do today. However, the sequence of events and final notification relating to an assignment will change.

When time provides, we will discuss with the major command Personnel community, when appropriate, the categories of assignment options available for individual officers, to include rationale for the proposals. Recommendations may include that the officer be allowed to career broaden—ROTC, Recruiting, etc.—or move from base level to staff duties at either Air Staff, MAJCOM or Joint/Departmental level. MAJCOMs will then have time to review and pass our information, as well as any they wish to add, to the appropriate commander, receive feedback and relay it back to us. We're looking for feedback from the commander's perspective, which will tell us whether the options provided fit the individual's capabilities and need for career progression. The **AF Form 90** will tell us what the individual desires. The commander's input and the MAJCOM input will be considered against existing Air Force requirements, individual qualifications, and personal desires in making the final decision. When we make that final assignment selection, we will again notify the MAJCOM.

It is important to note that this is a significant departure from current practice—since we currently notify the officer via telephone where possible. This new procedure places notification responsibility with the commander.

Understand that assignments predicated on "most eligible" status (e.g., overseas non-volunteer) may preclude providing options to a MAJCOM and commander. There is not much we can do about "most eligible" assignments, but we always work to minimize short-notice situations which result in no options.

Many counseling tools are available at base level to assist the commander. All have access to the officer's base level record which contains a photo, copies of all OERs, awards, decorations and the AF Form 90. In addition, the new AF Form 90, which has been available since 15 April 1986, requires a commander's review and signature, and contains a block for optional comments. Additional tools are **AFR 36-23, Officer Career Development**, and **AFP 170-28 (Volume II), Comptroller Career Development Guide**, which contain career ladders for comptroller AFSCs; and **AFR 36-20, Officer Assignments**, which speaks to the assignment process.

Please be assured that this philosophical approach does not take away any officer's pipeline to us. It's firmly believed that this enhanced assignment concept, which more directly involves commanders and supervisors, will better serve the individual officers and the Air Force.

Nonresident Professional Military Education (PME)

Officer PME nonresident entry points have been realigned with those of the resident programs. Feedback from across the Air Force showed that completing nonresident PME prior to becoming eligible for the resident course was perceived as a "square-filling" exercise.

New enrollment criteria for nonresident PME:

- ★ **SOS**—Two Years Total Active Federal Commissioned Service (TAFCS). Officers currently enrolled will be permitted to complete the course.
- ★ **ACSC**—Captains with dates of rank in 1983 or earlier—no change. Captains with dates of rank in 1984 or later—not permitted to enroll in ACSC associate program until the results of their Intermediate Service School Candidate Board (following their selection to major) are announced.
- ★ **AWC**—Officers selected to major on the CY 85 or earlier boards—no change. Officers selected on the CY 86 board or later—not permitted to enroll in AWC or National Defense University associate program until the results of their Senior Service School Candidate Board (following their selection to lieutenant colonel) are announced.



NOTES FROM:

The Auditor General

by J.H. Stolarow

Autovon 876-4071

Enhanced Auditing Techniques

Microcomputer technology is having widespread impact on the way auditors perform their work in support of management. This technology has given auditors easier access to large quantities of data, while at the same time limiting the manual efforts required to analyze such data in support of management improvement actions. We can now reduce the hours formerly spent on time-consuming manual audit tasks; and with properly controlled procedures, the auditor and management can automatically test system processing vulnerabilities for better assurance of proper accountability and integrity. The Air Force Audit Agency has several efforts under way in support of automated audit techniques.

- ★ Design and development of automated audit techniques to test system vulnerabilities at the Advanced Concepts Base Program (Mather AFB CA).

- ★ Development of methodology for electronic access to command and base level automated information for analysis purposes using **Zenith** equipment and portable computers. To date, each area audit office (77 worldwide) and each directorate has at least one **Zenith 120** microcomputer. In addition to using the **Z-120** microcomputer, the Agency is currently testing the use of portable (laptop) computer technology in the audit environment. If this technology proves out, the Agency will increase the ratio of portable computers to auditors until each auditor has a portable by the 1990—1995 timeframe.

- ★ Implementation of properly controlled online access capabilities for major Air Force automated systems. Today, auditors primarily extract and review computer data manually or request the client to perform information retrievals. In the future this situation will have to be reversed. New retrieval methods are required to allow auditors to access customer information systems online, and to construct systems test capabilities internal to the client's data base. In addition, we plan to implement

several local area networks (LANs) at key AFAA locations within the next 2 to 5 years. These networks will allow us to achieve reductions in paperwork and improve access to both client and internal information systems. We plan to develop one LAN at our Acquisition and Logistics Systems Directorate at Wright-Patterson AFB, Ohio, in the near future. This system will allow us to tie our offices into **LOGNET**. From the experience we gain in implementing this LAN, other applications will be defined.

- ★ Design in-house training courses and seminars to assist auditors and management in the use of automated audit techniques. The goal is for all auditors to have the ability to understand and communicate in the environment of information systems by 1990.

Microcomputers are expected to bring about vast changes in the way we audit in the Air Force during the next decade. While these changes are ambitious, they are necessary to ensure we continue to provide high quality audit reviews to management.

PACAF Audit Committee

The initial PACAF Audit Committee meeting was held at Hickam AFB, Hawaii, in February 1986. Key issues discussed during the meeting included the committee's function, involvement in the audit process, and operating guidelines and procedures. The overall purpose of the committee is to establish a clear line of communication between the MAJCOM subordinate units and audit. CINCPACAF's vice commander, the committee chairman, stated that the committee should enhance overall audit operations and serve to keep CINCPACAF's commander informed of significant audits. The meeting closed with a consensus that there was much to be gained in the future, and the active participation of all members was strongly encouraged. In addition, he asked members to identify and present subjects of command interest for discussion during the first issue-oriented meeting, which was held in May.



NOTES FROM THE:

Data Systems Design Office

by Col Sam Piccolo

Autovon 446-4181

Material Accounting Systems Post-Phase IV Enhancements

The Accounting and Finance System integrated with the Standard Base Supply System and the Medical Materiel Accounting System—they are entering the post-Phase IV era. For several years we have stated that new requirements could not be implemented until post Phase IV. We are developing and testing the first major enhancements to these two materiel accounting systems since their implementation on the Phase IV computer hardware.

★ **The PFMR/OCCR Expansion and In-Line Update Project.** The PFMR/OCCR Expansion and In-Line Update Project (AFAFC DAR H83-094) applicable to the Accounting and Finance System integrated with the Standard Base Supply System is planned for implementation on 1 January 1987. The implementation of this project by DSDO/ACLA will provide in-line update for the OCCR, allow for the tracking of prior year orders and funding, and save end-of-day processing time and paper. This project should greatly enhance the billing process and eliminate the manual procedures currently required to adjust billing and expense data for prior fiscal years. Other features of this project include the capability to load single targets for both supplies and equipment and the addition of a third prior fiscal year to the records to accommodate fund code 29 activities. Implementation of this project will coincide with the implementation of three other projects which should make processing easier for our users. These projects include the expansion of the foreign currency exchange rate in the LPS/LPA transactions, providing for the loading of the bill to addresses in the system so they will print on the SF 1080s generated by the system, and expansion of the zip code from the current five-position to the new nine-position format.

★ **PFMR Cost Center Expansion.** The PFMR/CCR Expansion Project (AFAFC DAR H83-095) applicable to the Medical Materiel Accounting System is planned for implementation at five test bases in July and August 1986. This project will be implemented Air Force-wide over an 18-month period as installations implement the On-Line Medical Materiel Management System. The implementation of this project by DSDO/ACLB will provide for the expansion of the two records to accommodate the first, second, and third prior fiscal years. This project will allow a single transaction to update both the PFMR and CCR. This will reduce the

workload currently required to manually adjust billing and expense data generated by the system.

★ **BV/YO Keypunch Replacement.** Both the Medical Materiel Accounting System and the Air Force Stock Fund Reporting System, Systems Codes BV and YO, will soon be ready to operate in the new cardless environment. Regretfully, we were unable to meet the original Air Staff planned completion date of December 1985. However, a waiver for both these systems was approved extending this date until December 1986. Our current plans are to release the revised software for BV and YO on the R860901 release which should arrive in the field by 1 October.

The major user impact of this new environment will be the use of the Microcomputer Off-Line/On-Line Processing System (MOOPS) software. MOOPS is a software package developed by DSDO/AC which operates on the Sperry PC or the Z-100 microcomputers. It provides the capability to create, modify, transfer, print, copy and/or delete data files. This software will be used to input processing control information, to select records from files for processing, etc. For those locations with the microcomputer connected to the base-level S1100/60, this software can be used to create files and transfer them to/from the host. For other locations, a floppy disk can be created which can be physically carried to/from the IPC for processing. Initial frames used for input for the BV and YO systems will be provided along with detailed instructions.

Other changes to support the cardless environment involve interfacing with other systems. These ADS-to-ADS interfaces will be provided using disk or tape. This requires a coordinated release with YO, BV and the General Accounting System (BQ). In addition, cards which are now transmitted via AUTODIN will be interfaced to AUTODIN via ADDRSS.

Our objective has been to provide the users with cardless systems that are easy to use and understand. We were somewhat restricted in our approach since the timeframe required for the completion of this effort would not permit any major redesign. We simply took our existing systems with as little modification as possible and attempted to meet the objective. Hopefully, in the future we can further modernize and enhance these systems.





NOTES FROM THE:

Professional Military Comptroller School

by Lt Col Brian W. Donovan—Chief, Economics for Resource Management

Autovon 875-6656

An observer on the Washington scene may conclude that the only change in politics since the founding of the Republic has been an increase in the stridency, shrill, and bitter rhetoric used by our politicians and commentators. However, what has not changed is the continuing debate allocating the nation's limited resources to the legitimate functions of government such as defense and welfare. In our modern era the ferociousness of this debate sheds all too often more heat than light on the real issues.

When George Washington was sworn in as president, federal expenditures on national defense were minimal and federal expenditures on welfare were almost non-existent. Defense expenditures would rise significantly during wars, but after the battles were over our armies were disbanded and our ships were mothballed. Welfare was, for the most part, the function of state and local governments. Insolvency was the great fear of the aged; orphanages were not uncommon for the young. All of this changed, however, between 1930 and 1946. Our nation was literally transformed by the enormous events of the Great Depression and World War II. In response to the former, a welfare safety net was established under the Social Security program. In the aftermath of the latter, the threat to world peace was so great that we chose to continue a strong military presence. Since that time Americans have accepted their leadership role and have been both able and willing to make the necessary financial sacrifices. These commitments have given us what some term as "the American century." The result has been over 40 years of peace between major powers and historically unparalleled economic growth. Now some people might argue that the threats we face today in a nuclear age or in an age of terrorism are also unparalleled and that the quality of life has somehow diminished. But I believe few would want to go back to a simpler time even if it were an option. The social and political forces that were set in motion in the 1930s and 1940s are still with us, and will continue to be with us for the foreseeable future. The point being, though, is that government is no longer a minimal player in our society.

As a nation we have to be concerned with the growth of government spending (federal, state and local) which now accounts for approximately 44% of our \$4 trillion Gross National Product (GNP). By 1990 some economists estimate government spending will account for 50% of the GNP. Alone, federal government spending accounts for approximately 24% of the GNP. This is not an historic high. During World War II, for example, federal government spending accounted for approximately 50% of the GNP. But what is historically significant is that in the past the growth in government spending as a percent of GNP has occurred during war years, not during peacetime. In the past 15 years the various entitlement programs have grown substantially in terms of people covered and the level of benefits. Defense expenditures also have grown in real terms since 1977. So what in effect has precipitated the deficit crises is the massive growth in government spending without a corresponding growth in taxation. But even if we raised

taxes to reduce the deficit crises, the government would still be encroaching on the private sector of the economy. This is called "Crowding Out" and it occurs whether or not the government finances its spending through taxation or borrowing. "Crowding out" can have ominous implications for our society.

Gramm-Rudman, as I see it, is merely a stopgap measure to arrest the growth in government spending. When Congress became hopelessly bogged down on where to cut spending, it passed this act cutting all items save social security. In the final analysis, it may be good politics because to initiate a new spending program (or even a new weapons system) under the Gramm-Rudman shadow, Congress is faced with the onus of raising new revenues or cutting an existing program. The option of more borrowing is gone. Furthermore, it becomes a form of capitulation to the big spenders if Congress simply raises taxes to reduce the deficit. This would do nothing to slow the growth of government spending. Although Gramm-Rudman doesn't put the burden of cutting government spending directly on Congress, it does put it on the departments as every military budget officer now knows. In sum, Gramm-Rudman will not so much as reduce the national debt or provide a quick solution to the deficits as it will check the growth in government spending.

As a nation we must do what we have always done when we have run up massive deficits in the past. We must simply reduce the deficits as a percent of our GNP to below the rate of growth of the GNP itself. Since the end of World War II, the GNP growth rate has averaged approximately 3%. Up until 1979 the deficit as a percent of GNP averaged less than 2%. Therefore, the national debt became less and less of a burden. Since 1979, however, the deficit as a percent of GNP has averaged 4.9%, much greater than the growth of the GNP. Of course, reducing this growth rate is not as easy as it sounds; it truly requires some tough decisions on where to cut government spending. Though we have further to go, we have been making tough decisions on cutting government spending since 1984, even before Gramm-Rudman. Finally, there is no real pressing need to completely balance the budget. Much of our federal spending goes to purchase real capital assets, educating and training our people, and in research and development. These are assets that can pay big dividends in the future. After all, you won't sell your house just to pay off the mortgage. Neither should the government.

For the military comptroller the challenges have never been greater because the threats to our national security have never been greater. We must vocalize our beliefs in a strong national defense to meet these threats and focus our attentions on the proper stewardship of the funds we do receive. Our freedom depends on it. In the final analysis, we may have to accept some cuts to curb the growth in government. Let's realize that preserving a strong, healthy economy is also essential to the defense of our nation. But, whatever we do, let's do it with civility and intelligence adding light to the subject rather than heat. That's our heritage.

PMCS Graduates: Class 86-B Graduated 7 Mar 1986

Their names, ranks and "Idea" paper titles are listed below.

U.S. Air Force (33)

Adams, Anita J., GS-13—LD66001A—*Considering Wartime Costs In Defense Analysis*
Addison, Timothy W., Capt—LD66003A—*Obligation/Outlay Forecasts, A Need for Change*
Althaus, Irene A., GS-12—LD66004A—*Recommendations for Improving Major Weapon System Status Reporting Between the Program Office and Congress*
Augsberg, Fred W., GM-15—LD66005A—*Organizing Within the Comptroller: A Systems Approach*
Christensen, Robert G., LTC—SP 101A—MIS—*A Management Information System Program to Assist In Scheduling Personnel and Project Assignments*
Davis, Hazel V., GS-12—LD66011A—*Internal Control Review—As A Management Tool*
DeMello, Richard A., GM-13—LD66012A—*Management Access to Automated Working Papers*
Devine, Elouise, GM-13—LD66013A—*Relocation Income Tax Allowance*
Dobbs, Kenneth, GM-13—LD66014A—*GSA's City Pair Contract Airline Program*
Fuglestad, Keith M., GM-13—LD66017A—*On the Job Training for Audit Managers*
Grinnell, Richard S., GM-13—SP 102A—*Budget Prioritization Case Revision*
Hughes, O. Marie, GM-13—LD66023A—*Internal Control Reviews—There's Help for Managers*
Jackson, Arlin E., GM-12—LD66024A—*The Reorganization of the United States Air Force's Accounting and Finance Office Quality Assurance Program*
Kaiser, John F., GM-13—LD66026A—*Consolidating Accounting and Finance Operations—Can It Be Done?*
King, George H., Capt—LD66028A—*AFOLDS, The Forgotten System—Have We Maximized the Capabilities That We Have Now?*
Lane, F. Jay, GM-13—LD66029A—*The Relationship Between Management and Auditors—A Different Perspective*
Lipscomb, Johnny L., GS-12—SP 103A—*Accounting and Finance Case Revision*
Maciel, Manuel S., GM-13—LD66032A—*Completing the Transfer and Responsibility for Financial Management of Nonappropriated Funds*
Martin, H. Lewis, Capt—LD66033A—*Consolidated Comptroller Support "What Do We Do With Less... Less"*
McDonald, Douglas D., GM-13—LD 66034A—*Accounting for Other Station Obligation Authority*
Moore, Julian M., Maj—LD66036A—*A New Comptroller Specialty "Acquisition Budget Officer"*
Morris, Charles R., LTC—LD66037A—*Base Procured Investment Equipment—A Unit Commander's Perspective on Change*
Pintar, Michael A., GS-12—LD66039A—*Budgetary Resource—Management Indicator for the Depot Maintenance Service, Air Force Industrial Fund*
Riley, Margaret K., GS-12—LD66040A—*Can A Biennial Budget Cure the Ills of Our Current Budget Process*
Rose, Kerry L., Maj—LD66041A—*Accounting and Finance Manpower Reductions*
Scott, Donald R. Jr, Maj—LD66042A—*Evaluation of Air Force Research and Development Budget Execution*
Thompson, Roy D., Capt—LD66049A—*Foreign Currency Fluctuation Account for Milcon: Military Family Housing—O&M Military Family*

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange
ATTN: DRXMC-D
U.S. Army Logistics Management Center
Fort Lee, VA 23801-6043

AUTOVON: 687-4546 or 687-3570

Include the Logistics Document Number (LD) in your request.

Housing—Construction
Vanzant, Larry W., GM-13—SP 105A—*PMCS Speaker Evaluation Program*
Wagner, Darrell P., Maj—LD66051A—*A Budget Analysis Office*
Wainwright, Rose M., Capt—LD66052A—*Comptroller's Role in Supporting Operation Plans*
Williams, Leo C., Capt—LD66056A—*Debt Collection—We Have the Tool*
Wilson, Wallace R., GM-13—LD66058A—*AF Audit Inspection and Investigation Council*
Work, Lucian E., Maj—LD66059A—*Automated Base Financial Plan Program*

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Adams, Stephen F., Maj—LD66002A—*Fund Control and Budget Execution at the Grass Roots: We Need Help Too!*
Baker, Dwight C., GM-13—LD66006A—*Army Leasing of GSA Fleet Vehicles*
Begley, Edward P. Jr, Maj (S)—LD66007A—*Standard Installation Organization: Fine Tuning AR 5-3*
Beyer, Walter R. III, Maj—LD66008A—*Perceptions of the FAD: A Negative Recruiting Factor*
Callahan, Michael B., Maj—LD66009A—*Succeeding with Financial Management, Past and Future*
Cameron, Tom A., LTC—LD66010A—*The Army Needs A Major Program for Base Operations Support*
Frazier, Paul G., GS-12—LD66016A—*Why Invite Travel Fraud, Waste and Abuse?*
Glandon, David E., GM-13—LD66018A—*Management Analysis and Organizational Effectiveness: A New Team*
Harris, William M., GM-14—LD66020A—*Improving the Army's Long Range Research, Development and Acquisition Plan (LRRDAP)*
Hoehn, David M., GM-14—LD66022A—*Resource Management and Changes in the Management Information Systems Requirement*
Long, Virginia E., GS-12—LD66030A—*Dishonored Checks: A U.S. Army Disgrace*
Lujan, Joseph, LTC—LD66031A—*Preparing the Combat Arms Officer for Comptroller Duties*
McIlwain, Ronnie J., Maj—LD66035A—*Streamlining the Issuance of Program Budget Decisions*
Simpson, Susan D., GM-13—LD66043A—*The Total Army Concept: We Need To Make It Work*
Stephens, Karl A., GM-13—LD66046A—*Appropriation Reimbursement Accounting at Army Installations*
Strange, Marilyn F., GM-13—LD66047A—*Manpower in the Army*
Terry, Vernon L., GM-13—LD66048A—*Consolidation of Existing Manpower Management Programs*
Virden, Jack G., GM-13—LD66050A—*A Fraud, Waste, and Abuse Program—Do We Need It?*
Wayne, Jerry K., GM-13—LD66054A—*Obligating Military Design Funds—Reality*
Willaford, James D., GM-13—LD66055A—*A New Financial Reporting System*

U.S. Navy/Marine Corps (12)

Dunn, William P., GM-15—LD66015A—*Contracting Advisory and Assistance Service*
Guzzonato, John, GM-14—LD66019A—*Prompt Pay in the Navy; What's Wrong*
Herkenham, Robert J., Maj—LD66021A—*Do Supply Officers in the USMC Receive Sufficient Financial Management and Budget Training at GSOC?*
Johnston, Donald M., GS-12—LD66025A—*Accounting for Systems Development Costs*
Khalifa, Adel A., GS-12—LD66027A—*The Role of Responsibility Accounting in Effective Management of Resources*
Martin, Gordon L., LCDR—SP 104A—*Microgenesis, Revision One*
Odegard, Richard E., CDR—LD66038A—*Potential Cost Savings Within the U.S. Navy Manpower, Personnel and Training System*
Smith, James P. Jr, Capt—LD66044A—*Expense Operating Budget vs Expense Limitation Holder*
Space, Robert K., Lt—LD66045A—*Congress Causes the Dept of Defense to Waste Resources*
Waldman, Jay R., GS-13—LD66053A—*Assignment as a Disbursing Officer—Trial by Fire*
Wilson, Malachi, LCDR—LD66057A—*Travel Management—Navy Shortcomings*
Zwirschitz, Gary W., Capt—LD66060A—*Atlantic Fleet Surface Force Fuel Management*



NOTES FROM THE:

Comptroller Training Division

SHEPPARD TECHNICAL TRAINING CENTER

Maj John O. Jacobus—Chief, Comptroller Training Division

Autovon 736-2098

Cost Analysis from a Training Perspective

by Capt David W. Kendall

The Comptroller community as a whole has encountered many changes in the last couple of years and this is especially true in the newly redesignated "Cost" function. The purpose of this article is to spotlight some historical events, outline our current status, and discuss our future expectations of the training environment.

Historical Events

Both resident courses have been rewritten several times (the most recent being October 1985) to improve and update our training materials. The *Supplemental Cost and Management Analysis* course (seven-level) was canceled as we fulfilled our contract with the community to teach *Economic Analysis* and have since incorporated the subject into our resident courses. Several instructors completed the *Economic Analysis for Decision Making* course conducted by the Army Management Engineering Training Activity (AMETA). Key portions of this economic analysis training were successfully incorporated into the resident course materials. **Burroughs 25/29** computers were placed in the classrooms for student familiarization and literacy training in early 1984.

Current Status

The two resident training courses (officer and enlisted) continue in the validation cycle (three consecutive classes) which ensures course materials are thoroughly reviewed for accuracy, content, and course flow. We have five enlisted and four officer classes on tap this fiscal year. In FY 87 we anticipate a slight increase in training requirements based on the expanded training base which will include all entry level *cost* officers. The **Zenith 100 (Z-100)** microcomputer replaced the **Burroughs** in both classrooms in January 1986. The ratio of two students to each **Z-100** is optimal for providing valuable hands-on training during class projects and exercises. We currently have computer operations in all

blocks of instruction. Our instructor staff consists of Mr **Tommy Wiist** and Ms **Cathy Tinney** in the officer course; **SSgt Deborah Murphy**, **SSgt Mark Wilson**, and Ms **Nancy Marion** in the enlisted course; and myself as instructor supervisor. **MSgt Barry Woosley** is our *Career Development Course (CDC)* writer, Ms **Wanda Gonzales** our single point manager (SPM), and **TSgt Mike Jones** has been aggressively working the division's computer issues. We feel that we have an extremely capable and competent staff ready to tackle the many challenges facing our career field today.

Future Expectations

A continued high emphasis and expansion of costing is anticipated over the next several years. Once the actual training requirements are identified they will be incorporated into our course curriculum. Computer applications will continue to play an ever-increasing role in the training environment as they do in the field. Every attempt is being made to incorporate and reinforce the usefulness and necessity of computers in the work place by having the students use the **Z-100** to complete class work projects. We will most likely continue to teach *Data Base Management*, *Commanders Management Systems (CMS)*, *Management Assistance Service (MAS)*, *Economic Analysis (EA)*, *OMB Circular A-76*, and *Productivity Investment Fund (PIF)* computer applications. We will add new cost techniques and *Base Resource Analysis Support System (BRASS)* applications as required. Crossfeed of information and products have improved a lot in the last few months; however, we still encourage everyone to send us anything which might ultimately assist us in making further improvements in course material.

We stand on the threshold of a new horizon in the *cost* career field. Our school staff is looking forward with excitement and anticipation to the future challenges. We hope you share our enthusiasm about the potential opportunities ahead in *cost*!

PROMOTIONS



Mr Moyer



Mr Wagner

Mr Harvey A. Moyer (GM-15) is Deputy Director of Accounting and Finance, Headquarters Air Force Systems Command, Andrews AFB MD.

Mr Joseph T. Wagner (GM-15) is the Acquisition Cost Management Director, Office of the Assistant Secretary of Defense (Comptroller), Washington DC (formerly of HQ AFSC, Directorate of Cost).

Air Force

Accounting & Finance Center

Black, Charles R., to GS-12; AFAFC/SI
Callicot, William, to GS-12; AFAFC/CP
Cunningham, Philip L., to Maj; AFAFC/CW
Dodrill, James B., to GM-14; AFAFC/XS
Ferguson, Londie J., to GS-12; AFAFC/XS
Fried, Alfred Jr., to GS-12; AFAFC/CP
Head, Willie T. Jr., to Maj; AFAFC/FS
Henry, Joseph P., to GS-12; AFAFC/PM
Henthorne, Edythe, to GS-12; AFAFC/CP
Horvath Frederick W., to GM-13; AFAFC/SI
Jackson, John D., to GM-14; AFAFC/TC
Jung, Jerre A., to GM-14; AFAFC/XS
La Due, Patricia, to GS-12; AFAFC/CP
Onyschczak, Theodore L., to GS-12; AFAFC/CW
Otey, Betty, to GS-12; AFAFC/MP
Overton, Janet L., to GS-12; AFAFC/XS
Pearson, Kathleen, to GS-12; AFAFC/CP
Slagle, Margaret A., to GS-12; AFAFC/XS
Smith, Thomas, to GM-14; AFAFC/CP
Stapleton, Billy M., to GM-13; AFAFC/SI
Summers, Julia, to GS-12; AFAFC/XS
Sworts, Ned, to GM-14; AFAFC/FS

Air Force Systems Command

Anderson, Loetta K., to GM-13; HQ AFSC/DLXB
Bisset, John, to GS-12; ESD/ACCE
Bordenca, Elaine, to GS-12; ESD/ACCE
Bridges, Linda, to GS-12; ESD/OCCX
Brown, Henry C., to Maj; AD/ACCE
Clayton, Dorothy, to GS-12; ESD/FAX
Corbin, Nevona L., to GM-13; HQ AFSC/ACBI
Crook, Gail G., to GS-13; HQ USAF/ACBIA
Davidson, Phillip H., to Maj; AFFTC/ACF
Dubiak, Suzanne K., to GM-13; HQ AFSC/ACFM
England, Bobby E., to GS-13; ESMC/ACBP
Foster, Wayne L., to GM-14; AD/ACCI
Kendrick, David C., to Maj; ESMC/ACF
Leong, Jung, to GM-14; AD/YMG
Marcus, Emory, to GS-12; AD/ACBS
Maringas, Arthur, to GS-13; ESD/ACCI
Neveu, Irwin I., to Maj; AD/YMG
Pierce, Flora, to GM-13; ESD/XRP
Pitts, James W., to GS-12; AD/ACCI
Plass, Virginia R., to GS-12; HQ AFSC/ACBI
Scott, Shirley, to GM-13; ESD/OCCX
Scott, William J., to Maj; AD/ACBS
Sheikh, Ghafoor, to GS-12; ESD/ACCE
Weech, Margaret, to GS-13; ESD/ACCE

Wentworth, Pauline, to GM-13; SD/ACFC

Air Force Communications Command

Goldsmith, Marlene, to GS-12; HQ AFCC/ACBC
McDermott, Estella, to Maj; ASPO (AFCC)

Military Airlift Command

Kloke, Virgil L., to GM-13; HQ MAC/ACB
Sikorski, Joseph, to GM-13; 63 MAW/ACF
Stanton, David A., to GS-12; HQ MAC/ACI
Wilson, Rebecca A., to GS-12; HQ MAC/ACB

Strategic Air Command

Hicks, Alvin L., to Maj; HQ SAC/ACB
Langan, George W., to LTC; Grand Forks AFB/AC
Luton, Patricia A., to GS-12; Dyess AFB/ACF
Morrison, Carolyn L., to GS-12; HQ SAC/ACB
Ruehrwein, William, to LTC; Ellsworth AFB/AC
Stith, Kenneth W., to LTC; Carswell AFB/AC

Air Force Audit Agency

Christian, Kerry L., to GS-12; Langley AFB
Corigliano, James, to GS-12; Griffiss AFB
Dawes, Robert E., to GM-14; Norton AFB/FSS
Ellenberger, Kevin H., to GM-13; Wright-Patterson AFB/QLM
Ferrell, Stephen N., to GM-13; Norton AFB/FD
Hereford, Edward L., to Maj; Norton AFB/FS
Hobbs, Charles A.V., to Maj; Norton AFB/FS
Isbell, Kenneth D., to Maj; Wright-Patterson AFB
Krueger, James B., to GS-12; RAF Alconbury
Lamoureux, Alan J., to GS-12; Langley AFB
Murray, Lester J., to GM-14; Pentagon/Al
O'Grady, Lawrence P., to GM-14; Wright-Patterson AFB/AGS
Peters, Paul D., to GS-12; WPAFB/QLW
Phillips, Delmus D., to GM-13; McConnell AFB
Prucnal, Nancy A., to GS-12; Peterson AFB
Rucker, Raymond I. Jr., to Maj; WPAFB/QL
Rypkema, Carol S., to GS-12; Griffiss AFB
Singer, Irene L., to GS-12; McConnell AFB
Tulintseff, Margaret A., to GS-12; Andrews AFB
Zilius, Vincent, to GM-14; Norton AFB/FSF

Tactical Air Command

Babin, Leroy G., to GS-12; 23 TFW/ACF
Cooke, Melanie B., to LTC; HQ TAC/ACBOM
Frederick, Sandra L.B., to Maj; HQ TAC/ACE
Kojzarek, Henry, to Maj; 67 TRW/ACB

Sprecker, Deborah A., to CMSgt; 56 TTW/ACF

Air Force Reserve

Holmes, Michael A., to GS-12; HQ AFRES/ACCC
Polk, Barbara B., to GS-12; HQ AFRES/ACCC
Weaver, Janice M., to GS-12; HQ AFRES/ACBOP
Young, Roger M., to GS-12; HQ AFRES/ACBOT

United States Air Forces in Europe

Koch, Thomas W., to Maj; HQ USAFE/ACBIH
Garnand, H.J. III, to Maj; 10 CPTS/ACB

Air Force Logistics Command

Anderson, James M., to GM-14; SM-ALC/ACB
Battle, Douglas M., to GM-13; HQ AFLC/ACFMS
Brennan, Rodney C., to LTC; HQ AFLC/ACBO
Campbell, Marjorie D., to GM-13; HQ AFLC/ACBIM
Ellis, Donald S., to Maj; WR-ALC/ACC
Golen, Robert E., to GS-13; HQ AFLC/ACCCR
Johnson, Susan M., to GS-12; 2750 ABW/ACFI
Marsh, Martha, to GS-12; OC-ALC/ACBI
McBeth, W. Ruth, to GS-12; HQ AFLC/ACCX
Murray, Joe N., to GM-14; HQ AFLC/ACBO
Pridmore, Brian P., to GS-12; HQ AFLC/ACFMS
Rogers, Rose, to GS-12; SA-ALC/ACC
Rupert, Barbara E., to GS-12; HQ AFLC/ACBMD
Walls, Roger E., to GS-12; 2750 ABW/ACFT

Air Training Command

Cox, James C., to GS-12; 323 FTW/ACM
Olmeda, Felicita F., to GS-12; HQ ATC/ACMQC
Mason, Michael D., to Maj; CTTC/ACB
Walker, A. Jr., to Maj; AFMTC/ACB

Pacific Air Forces

Gregory, Sandra A., to Maj; HQ PACAF/ACX
Hilliard, Michael G., to Maj; HQ PACAF/ACF

Alaskan Air Command

Lamontagne, Robert, to Maj; HQ AAC/ACC

PROMOTIONS... (Continued)

HQ USAF

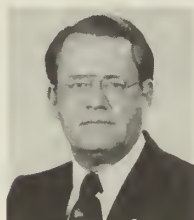
Caufield, Clyde C., to Maj; AF/ACBOI
Fairbanks, John F., to LTC; AF/ACBE

Miles, Cam O. Jr., to LTC; AF/ACBMP
Nyhou, Terrence L., to LTC; AF/ACBME

Roberts, David W., to GS-12; AF/ACBOM
Soligan, James N., to LTC; AF/ACBMP

RETIREMENTS

This quarter we are losing to retirement six key personnel who have contributed much to the advancement of comptrollership and many years of dedicated service to the betterment of the world of financial management. They will be missed.



Mr Florence



Mr Mitchell



Col Scanlon



Col Tuck



Col Von Barga

Mr Bertis D. Berkshire (GM-15) was Director of Programs/Budget, Deputy for Comptroller, Headquarters Space Division, Los Angeles AFS CA (33 years of service). *(No photo available).*

Mr Leland H. Florence Jr (GM-15) was Deputy Comptroller, Ogden Air Logistics Center (AFLC), Hill AFB UT (35 years of service).

Mr Clyde H. Mitchell (GM-15) was Deputy Director of Accounting and Finance, Headquarters Air Force Systems Command, Andrews AFB MD (35 years of service).

Col Thomas D. Scanlon was the Deputy Chief of Staff Comptroller

at Headquarters Air Training Command, Randolph AFB TX (28 years of service).

Col Frank K. Tuck was Director of Accounting and Finance, Headquarters Air Force Systems Command, Andrews AFB MD (27 years of service).

Col Gerald C. Von Barga was Deputy Assistant Comptroller for Accounting and Finance, Headquarters U.S. Air Force (Pentagon), Washington DC (over 28 years of service).

Strategic Air Command

Barborak, Kenneth J., TSgt; Grand Forks AFB/ACC
Donovan, Dale R., TSgt; McConnell AFB/ACF
Fitzhugh, Walton L., GS-11; March AFB/ACB
Hagar, Frankie W., MSgt; McConnell AFB/ACF
Hales, Nola M., GS-5; Carswell AFB/ACF
Johnson, Murdock, GS-7; Ellsworth AFB/ACF
Kahn, Arthur E. Jr, GS-5; Carswell AFB/ACF
Paine, Richard A., MSgt; F.E. Warren AFB/ACF
Purvis, William G., MSgt; Beale AFB/ACC
Sceals, Ingeborg I., GS-11; Beale AFB/ACB
Steele, Bette L., GS-6; Grissom AFB/ACF
Thompson, Stephan F., MSgt; Vandenberg AFB/SMES
Truslow, Harry L. Jr, CMSgt; Barksdale AFB/ACF
Wettlaufer, Edith L., GS-7; Minot AFB/ACF

Military Airlift Command

Adair, Trente R., GS-12; 375 AAW/ACF
Hogue, Clifford D. Sr, 375 AAW/ACC
Kammeyer, Rose, GS-8; 63 MAW/ACFD
Knaub, Louise, GS-7; 63 MAW/ACFA
Milner, Rebecca E., GS-9; 314 TAW/ACFA
Morrese, Larry C., GS-12; 375 AAW/ACB
Owen, Anna M., GS-9; 314 TAW/ACC
Pelletier, Jean, GS-7; 62 MAW/ACFM
Wright, Eileen D., GS-12; 62 MAW/ACB

Tactical Air Command

Benton, Eugenia C., GS-6; 354 TFW/ACF
Boyd, Marvin, MSgt; 354 TFW/ACB
Collins, Blanche E., GS-9; 23 TFW/ACF
Engles, Marie M., GS-5; 354 TFW/ACF
Evans, Walter E., CMSgt; 363 TFW/ACF

Jackson, Morine M., GS-11; 23 TFW/ACB
Ledbetter, Elsie L., GS-5; 56 TTW/ACC
Mitchell, Clarence Jr, 354 TFW/ACC
Munter, David J., MSgt; 833 AD/ACFQ
Pridgen, William H., MSgt; 56 TTW/ACC
Shea, Kathryn R., GS-6; 23 TFW/ACF
Whiteaker, Mariann, GS-4; 833 AD/ACF

Air Force Systems Command

Bornstein, George, GM-13; SD/ACXP
Bornstein, Dell, GS-8; SD/ACFC
Harvey, Henry F., GS-6; AFFTC/ACF
Isenberg, Richard W., GM-13; HQ AFSC/ACFM
Lanigan, John R., GS-12; AFFTC/ACB

Air Force Audit Agency

Byrne, William K., GM-13; Norton AFB/DOV
Finan, Dominic A., GM-14; Langley AFB
Grande, Vincent D., GM-14; Langley AFB
Lichliter, Kenneth R., GM-13; WPAFB/QLS
Mitchell, Lawrence H., Capt; McClellan AFB
Pruett, William K., GM-13; Seymour Johnson AFB
Smith, John C., GM-14; Norton AFB/FSS
Turner, Shirley J., GS-12; Dover AFB

AF Electronics Security Command

Arenivas, Jesus A., GS-8; HQ ESC/ACF
Frischmuth, Patricia L., GS-12; HQ ESC/ACX
Pedrazine, Gloria S., GS-11; HQ ESC/ACC

AF Accounting and Finance Center

Beecham, Marian F., GS-5; AFAFC/SI
Binkley, James, GM-13; AFAFC/CP
Castillo, Refugio, WG-6; AFAFC/RM
Daane, Wilma A., GS-9; AFAFC/RM
Dugan, Gerald K., GS-12; AFAFC/SI
Duran, Bonita M., GS-11; AFAFC/SI
Eastepp, Ronnie L., MSgt; AFAFC/DO

Harrington, Ruth, GS-6; AFAFC/DO
Kotik, Vada, GS-5; AFAFC/AJ
Merrick, Helen P., GS-6; AFAFC/RM
Sittler, Pauline A., GS-5; AFAFC/TC
Sparks, Sheldon, GS-9; AFAFC/AJ
VanTassle, Wynona, GS-12; AFAFC/AJ
Willson, Linda, GS-6; AFAFC/AJ

Air Force Logistics Command

Armstrong, Lorraine, GS-6; SA-ALC/ACFMA
Child, Florence, GS-7; OO-ALC/ACFM
DeWalt, Richard D., GM-14; HQ AFLC/ACFF
Dodson, James, GS-11; SA-ALC/ACFCI
Friedel, Louis A., GM-14; WR-ALC/ACB
Gilliland, Charles, GS-12; 2750 ABW/ACC
Gold, Verlin, GS-8; SA-ALC/ACFCI
Jenkins, Marion M., GS-12; WR-ALC/ACA
Jones, Lorene, GS-7; OC-ALC/ACC
Lamm, Allen, GS-12; SA-ALC/ACFMA
Martin, Bernice, GS-5; OO-ALC/ACFTC
McGavin, Gordon, GS-11; OO-ALC/ACC
Moore, Florence, GS-9; SM-ALC/ACF
Norman, Nola H., GS-6; OC-ALC/ACFSCA
Penrose, Helen, GS-6; OC-ALC/ACFMF
Stomberger, Paul G., GM-13; 2750 ABW/ACC
Villarreal, Antonio, GS-11; SA-ALC/ACFCO
Williams, Janell, GS-6; OC-ALC/ACFSA
Wright, Bettye, GS-7; SA-ALC/ACC

Air Training Command

Aldridge, Doris R., GS-4; STTC/ACFPM
Barfield, Betty L., GS-11; STTC/ACB
Dieringer, Ronald L., MSgt; HQ ATC/ACFS
Foster, Thomas G., TSgt; CTTC/AC
Fulwiler, Michael L., MSgt; 323 FTW/ACFPM
Hahn, Opal S., GS-9; 12 FTW/ACFA
Hardin, Bobbie, GS-6; LTTC/AC
Laake, Charlie J. Jr, GS-12; HQ SARPMA/ACFR
Lee, Virginia M., GS-6; CTTC/ACF

SES Promotion for Jerome S. Coleman



In April, Mr Jerome S. Coleman was promoted to the Senior Executive Service as the Assistant Deputy Director of Budget (Operations), Directorate of Budget, Office of the Comptroller, United States Air Force, Washington, D.C.

Mr Coleman was born 15 July 1941, in Sioux City, Iowa. He earned a bachelor of arts degree from the University of California at Los Angeles in economics and a commission as a second Lieutenant through the Air Force Reserve Officer Training Corps in 1963. During an educational delay from active duty, Mr Coleman received his master of arts degree in economics from the University of California at Berkeley.

Entering active duty in April 1965, his initial assignment was to McConnell Air Force Base, Kansas, as wing budget officer. Following his active military service, he entered civil

service in 1969 as budget officer at Tachikawa Air Base, Japan. He transferred to Yokota Air Base in 1970 where he was chief of the Budget Office (later, the Management and Budget Office).

In April 1975, he joined the Directorate of Budget, HQ USAF, as a budget analyst for the tactical forces program in the Operating Appropriations Division. Later, Mr Coleman would serve as a budget analyst in the Justification and Pay Office. In September 1977, he became a professional staff member, Senate Appropriations Committee, Defense Subcommittee, and was responsible for reviewing operation and maintenance appropriations and revolving funds for all of the military services and the defense agencies.

Mr Coleman returned to HQ USAF and the Directorate of Budget in February 1981, where he was chief of the Support Operations Office in the Operating Appropriations Division, and later chief of the Policy and Procedures Office in the Budget Management Division—until he was selected for his current position.

RETIREMENTS... (Continued)

Ramey, Robert D., MSgt; GTTC/ACFQ
Sargent, Marie Helen, GS-11; HQ SARPMA/
ACM

Walters, Raymond K., GS-5; KTTC/ACF
Yost, Robert L., SMSgt; HQ ATC/ACEA

USAFE

Clark, Richard, MSgt; 10 CPTS/CCQ

Forthman, William, SMSgt; 487 TMW/ACF

Air Force Space Command

Key, James E. Jr, Maj; HQ AFSPACECOM/
ACM

U.S. Air Force Academy

Henry, John E., LTC; USAF Academy/ACF

HQ USAF

Garthwait, Lois M., GS-5; AF/ACBIM
Moore, Charles A. Jr, GM-14; AF/ACBMC
Thomas, Karl W., GS-13; AF/ACBOF

Errata—Comptroller Awards for 1985

In the last issue we published all the winners of the 1985 USAF Comptroller Awards. However, the printer interchanged the two organization pictures for "Best Comptroller Organization" and "Best Accounting & Finance Office, and we did not catch the error until after the magazine was distributed. Therefore, we are reprinting the photographs of these two organizations and extend our apologies for the error.

Editor

Best Comptroller Organization



USAF ADWC/AC (TAC)
Tyndall AFB FL

Best Accounting & Finance Office



2 BMW/ACF (SAC)
Barksdale AFB LA

New Checks Come to the Air Force

Air Force base accounting and finance offices (AFOs) worldwide will begin issuing the new paper Treasury check beginning this month.

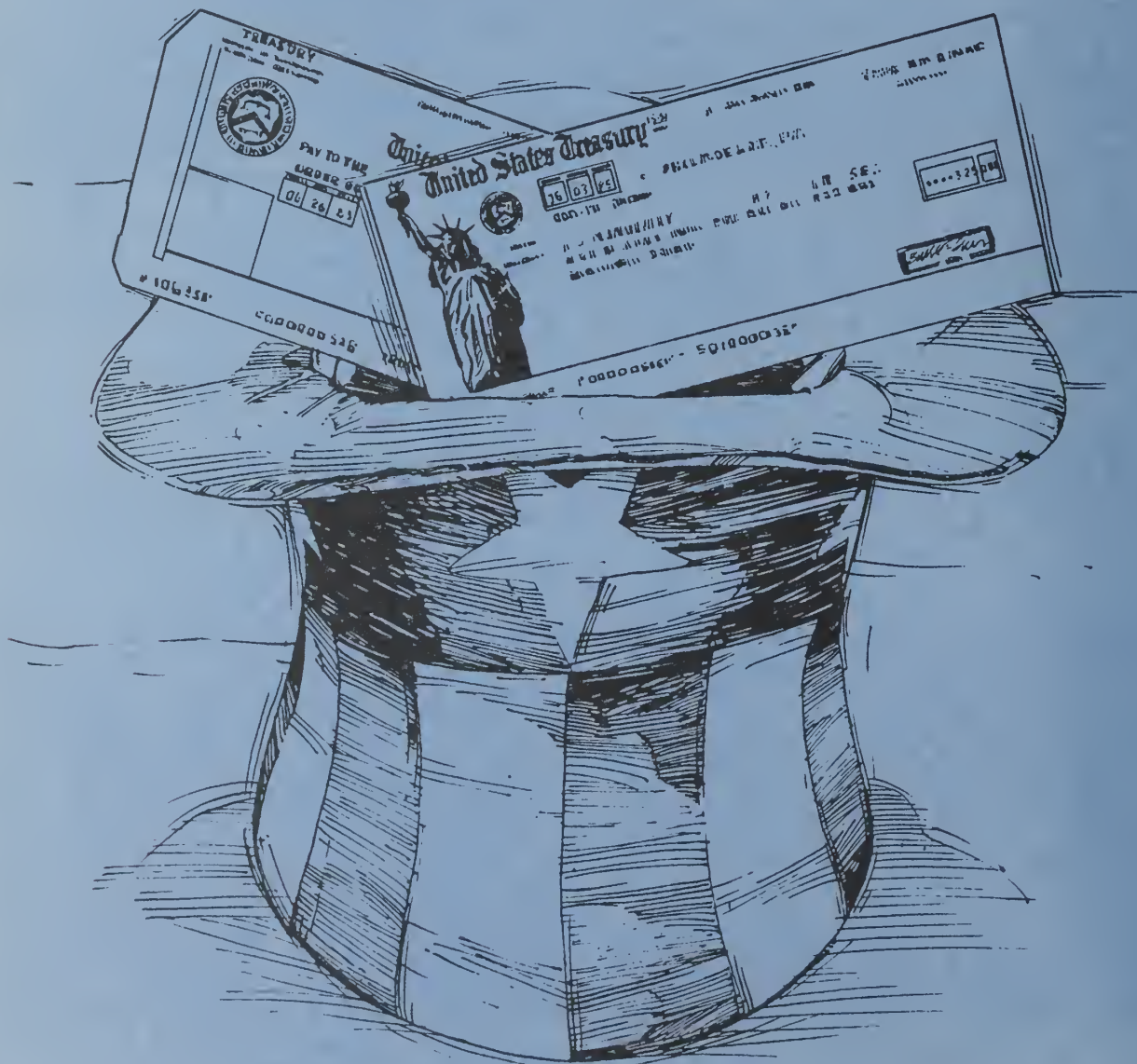
The decision to convert to the paper checks was made due to changes in technology which made the punched-card check obsolete. The new checks are more difficult to alter or counterfeit, having more than a dozen security features in the ink, paper and design. The new check design features a full-length reproduction of the Statue of Liberty on the left of the new checks.

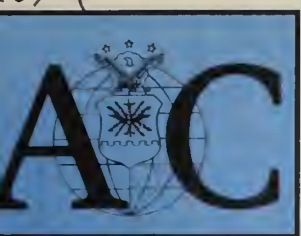
The Accounting and Finance Center expects to save \$53,000 this year in check stock costs. The Treasury Department has estimated a \$6 million annual savings to taxpayers when all government disbursing offices use the new lightweight checks. All Air Force accounting and finance offices should be issuing paper checks by the end of this year.

Our thanks to the Air Force Accounting & Finance Center (AFAFC/PA) for the artwork.

THE OLD

THE NEW





The Air Force

COMPTROLLER

Vol. 20 No. 4

October 1986

The New Air Force Leadership



Chief of Staff, United States Air Force
General Larry D. Welch

DEPOSITORY
OCT 3 1986
UNIVERSITY OF ILLINOIS
ST. LIBRANA-CHAMPAIGN

Chief Master Sergeant of the Air Force
Chief James C. Binnicker



(See Biographies on Back Cover)

The Air Force **COMPTROLLER**

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Headquarters, United States Air Force

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Assistant Secretary of the Air Force
(Financial Management)

Lieutenant General Truman Spangrud
Comptroller of the Air Force

Mr Joseph P. Popple
Deputy Comptroller

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The 1986 Comptroller *Mini* Conference

by Mr William C. Bradford
Plans Officer, Comptroller Plans (HQ USAF/ACX)

The 1986 USAF Comptroller Executive Session was held 27—29 August 1986 at the Davis-Monthan Officers Club, Davis-Monthan AFB, Arizona. In attendance were the **Honorable Richard E. Carver**, Assistant Secretary of the Air Force for Financial Management; **Mr Richard A. Harshman**, Principal Deputy Assistant Secretary of the Air Force for Financial Management; **Lieutenant General Truman Spangrud**, Comptroller of the Air Force; **Mr Joseph P. Popple**, Deputy Comptroller of the Air Force; **Major General George W. Miller**, Mobilization Assistant to the Comptroller; Air Staff Directors; and Major Command Comptrollers. **Lt Col Michael Weitman**, Comptroller of the 836th Air Division (TAC), hosted the Executive Session and provided superb support.

This year's conference focused on program/budget execution. Reductions stemming from Gramm-Rudman-Hollings (GRH) sponsored legislation, to bring federal budget deficits under control, dictate we take advantage of every opportunity to improve efficiency in our day-to-day operations.

Status briefings were received on O&M funding and FY 86 closeout, as well as presentations by **Brigadier General Jeffery Kahla**, who brought everyone up-to-date on Army and Air Force Exchange Service (AAFES) initiatives, and **Mr Stan Griffith** from Randolph AFB, Texas, who provided updates on civilian personnel issues. In addition, the following issues were addressed:

Budget:

- ★ Impact of Supreme Court Decision on GRH Legislation
- ★ FY 88—FY 89 Program Budget Status
- ★ Unified Installation Test
- ★ Biennial Budgeting
- ★ Obligations and Outlays
- ★ Yearend Spending
- ★ Contingent Liabilities/De-obligations after Expiration
- ★ Stock Funding of Depot Level Repairables
- ★ Status of Command Automated Budget Interactive Network (CABIN)
- ★ Budget Implications of New Civil Service Retirement System

Cost Analysis:

- ★ Status of New Air Force Cost Center
- ★ Merger of Cost & Management Analysis AFSCs
- ★ Reorientation of Cost Analysis Function
- ★ Visibility and Management of O&S Cost (VAMOSOC) Program
- ★ New Training Initiatives
- ★ Internal Control Review Program (OMBA-123)

Accounting and Finance:

- ★ Centralized Civilian Pay
- ★ Comptroller Office of the Future (COOF)
- ★ Accounting & Finance Manpower Standards
- ★ Lodging Plus System
- ★ Retired Annuitant Pay System

Comptroller Plans:

- ★ Wartime Planning

In summary, over fifty Air Staff and MAJCOM topics were received and discussed.



Brigadier General Lester P. Brown, Jr welcomes attendees to Davis-Monthan AFB AZ.



1986 Mini Conference attendees.



University of Arizona Coach Jim Wing speaking at a dinner gathering of conferees and guests.

Comptroller Folks Support Mobility

by Capt Cletis Avery

Editor's Note: The following article by Capt Avery, the Accounting and Finance Officer at England AFB LA, represents a typical mobility exercise at England. It is written from his viewpoint and cannot be strictly applied to all comptroller organizations. The article depicts a normal mobility operation conducted during peacetime at a single location only; however, most comptroller personnel face similar situations.

It's o'dark thirty in the morning when the phone rings at the home of the Accounting and Finance Officer (AFO). The first thoughts are of an emergency at home, but the voice at the other end of the line quickly puts everything into perspective. The voice is sharp, disciplined, and brief. "This is the Comptroller; initiate your recall." Within minutes telephones are ringing in the homes of all Accounting and Finance personnel and a quick response to the office is underway.

When the AFO arrives at the office, the NCOs in Cost (ACC) are already checking personnel present for duty and reporting the status up-channel to the Mobility Control Center. By now the word is out that we are in a mobility operation, a scenario which occurs four to six times a year and usually lasts 3 to 4 days, and is definitely not new to any TAC Comptroller personnel. Like a fine-tuned clock, the branches and sections are already starting to identify personnel for shifts at the mobility processing line. A total of six personnel will be required to provide 24-hour coverage for the operation. *Military Pay and Travel* will each provide one person per shift and two alternate cashiers will fill the cashier requirement. It will be their responsibility to ensure all deploying personnel have made arrangements for disposition of their pay, have started dependent allotments, and are provided travel advances. These actions may not seem too critical when we are going off to war, but an airman in combat with financial problems at home is an airman performing at less than 100% in an environment where the lives of others depend on his optimum performance. You bet these actions are important!

Down on the flightline, the *Chief of Quality Assurance* is gathering the members of the AC Load Team. The team is composed of eight members drawn from Travel, Military Pay, Materiel, Commercial Services, Administration, and Cost Analysis. For a bunch of guys who usually push paper and pencils, loading C-141 and C-5 aircraft is definitely a challenge. However, here is where all our previous mobility training pays off. Over the next few days this team will ensure the movement of deploying cargo from the marshalling area onto aircraft, in accordance with detailed load plans. The job demands special skills which are not part of the normal Comptroller training program. Skills such as forklift operations, cargo preparation, and a knowledge of how to position and secure equipment in the cargo bays of aircraft are required. The skill and team work of these Accounting and Finance troops will be the key to on-time takeoffs—the most critical element in the entire mobility operation.

Before departing for the concept briefing, the Comptroller stops by to grab a cup of coffee and to pass a few instructions to the AFO. It is at the concept briefing that all the details of the deployment location will be provided.

The concept briefing is like a who's who of the Comptroller Division. The Chief of Cost is there, not as a management consultant, but as the *Chief of the Mobility Transportation Control Unit*. He will orchestrate the movement of cargo for the various base units through the cargo marshalling yard and finally onto the



Comptroller load team preparing a 25K loader to except 463L pallets.



Comptroller load team marshalling an external fuel tank to the cargo holding for deployment.



The AFO observes the processing line during a major deployment.

aircraft. He will also coordinate the processing of passengers and baggage from the Air Passenger Terminal onto the aircraft in time to meet the scheduled departure. It sounds relatively straight forward, but when combined with overseeing the Load Planning and Quality Assurance sections, ensuring Aircraft Commander's briefings are on time, and answering all the inquiries of the Mobility Control Center, the job becomes a real nightmare. Yet, the captain is a seasoned veteran and discharges the duties with ease.

The Budget Officer is also at the concept briefing; although not as the financial watchdog. During mobility operations he is the officer in charge (OIC) of the *Air Passenger Terminal* and he is responsible for ensuring the smooth and timely processing through the mobility processing line. He is also responsible for timely manifesting and, of course, ensuring the passenger's bags depart on the same plane as the passenger. It sounds rather simple for a guy always crunching figures, but then figures don't suffer from illness requiring last-minute replacement or from improper mobility folders requiring immediate correction. Yet, somehow he gets the job done, as though he does it for a living.

Surprisingly, the young second lieutenant Deputy Accounting and Finance Officer is also at the briefing. No, she's not lost—she is the OIC of *Mobility Load Planning*. She has the heavy task of squeezing all the deploying equipment into the hulls of the available airframes while maintaining proper weights and balances. Sounds like a pretty heavy job for a new officer in the Air Force, yet like all finance types, she displays an uncanny ability to adapt and perform like a real pro, regardless of the task at hand.

Sitting next to the Deputy AFO is the Comptroller. This seems like a weird place to see the *Wing Chief Financial Advisor*, but like the rest of us, he has another hat to wear during mobility. He is the *Chief of the Air Cargo Terminal*. He will have the responsibility to check all incoming cargo to ensure it meets the airlift packing standards, all Dash-2 slips are error-free, and all hazards are properly identified. Not your normal financial executive duties, but then, your normal financial executive is not involved in conducting a war. Perhaps the mobility machine requires a politician to explain to a unit rep why the pallet he just spent 4 hours building won't pass inspection. Sounds similar to telling the Commander he can't fund his number-one priority without actually saying "no".

Now you are probably wondering what the AFO is doing during this operation, besides narrating this story. Well, he is the only Comptroller officer operating as a comptroller type during the operation. He's at the concept briefing to find out about the deployment location, the messing and billeting arrangements, and the UTCs to deploy. With this information he will determine the travel advances payable, the amount of cash required to handle the deployment, and whether any of his seven people with mobility line numbers will be deploying. It will be his job to ensure payments are correct and the *Finance* section of the mobility processing line operates efficiently. This in itself wouldn't be too bad, but he is also the only officer left in the Comptroller Division. Now, that's heavy! You see, the commercial vendors expecting payment aren't aware of the mobility, nor are retirees, or many of the organizations on base not directly involved in the operation. So, surprisingly the daily routine at the office won't change much. There will just be a lot less people to get the job done and it will be the AFO's responsibility to keep the entire division running on schedule.

Well, the concept briefing is over and everyone is off for their respective mobility duty stations. It won't be long before the cargo

and passengers start arriving and the operation will be underway. A trip through the Mobility Transportation Control Unit will find everyone in position getting ready for the onslaught of paper, telephone calls, and radio traffic. Low and behold, there are two more familiar Comptroller faces. The Comptroller's secretary and the Cost management assistant, both GS-5's, are poised and ready to begin producing load plans. They are civilian volunteers for a pilot program designed to enhance mobility operations by introducing civilians into key mobility positions.¹ The purpose of the program is to gain continuity and corporate memory in areas previously plagued by high turnover of personnel. It just goes to show, Comptroller personnel show up in the darndest places.

Back at the office, the AFO is coming to grips with the loss of 50% of his military workforce. It is almost unbelievable, but the customer service lobby is full. Personnel still depart PCS, personnel PCS-in, short-notice separations, and retirees all require assistance. The commercial vendors and the *Prompt Payment Act* are unaffected by the mobility operation, so commercial payments must go on. Fortunately, the AFO has an outstanding staff of dedicated civilians who are experts at prioritizing work to ensure the critical payments are made, reports are completed, and quality, if not quantity, is maintained. These are the professionals who hold the division together when the leadership and worker bees are fighting the war. Without them, the old Comptroller machine would grind to a halt.

When the mobility operation is finally complete and the primary mission to fight and win is assured, our warriors return to the office and to the backlog created by their absence. Wing "down days" often follow such operations, and our warriors are provided the opportunity to participate. But, these finance types are a weird breed. As the "down day" wears on, the office begins to fill until at noon it looks like a normal duty day. It is a strange phenomenon which is really hard to explain. Perhaps it is pride that brings them to work, but more than likely, it is just plain professionalism and team spirit; the same qualities which make them such key members of the mobility operation, and the team that *Flies, Fights, and Wins!*

1. The pilot program enabling civilian employees to participate in local mobility exercises calls for volunteers. Employees normally participate because it's a change of pace for them which they enjoy. This program won't necessarily work everywhere.

Capt Avery is presently the Accounting and Finance Officer, 23 Tactical Fighter Wing (TAC), England AFB LA. Prior to his present assignment, he was the Deputy Accounting & Finance Officer at Shaw AFB SC. While stationed at Shaw, Capt Avery served twice as a disbursing agent



on a classified overseas operation. He holds a bachelor's degree in accounting from Mississippi Valley State University, and a master's degree in management from Webster University. He is a recent graduate of SOS Class 86-D and is a member of the American Society of Military Comptrollers.

Outstanding Comptrollership—A Retiring Chief's Viewpoint

by CMSgt Baxter L. Allen (USAF, Ret)

CMSgt (Ret) Allen is currently Comptroller for the Confederate Air Force in Harlingen, Texas. He retired on 1 September 1986 with 25 years of service. Chief Allen is a 1978 graduate of the USAF Senior NCO Academy and has earned bachelor degrees from the University of Maryland and Park College. Prior to his retirement he held a variety of key positions within Cost and the Comptroller community including the Chief of Comptroller Plans for the Military Airlift Command. He retired from the Air Force Commissary Service and is still an active member of the Alamo chapter of ASMC.

Have you ever wondered why some comptroller organizations are so successful year after year, while others just never quite make it? **Is it better leadership?** Certainly, leadership is part of it. We all know of organizations where the leadership changes frequently while the organizations continue to thrive. **An unusual number of highly qualified professionals?** Very few organizations are able to recruit more than their fair share of talent. Even if they could, they eventually will lose some of their best people through promotions or reassignments. **Sheer blind luck?** Luck, good or bad, must change sometime (hopefully). So while these three conditions may exist in some form, there certainly has to be more to the solution. What then, are the other parts of the puzzle and why are they so elusive? The answers may be so simple they will surprise you.

This Chief has no crystal ball and certainly doesn't claim to have all the answers. He did have the good fortune in 25 years to work in, or closely observe, comptroller organizations which were notably *outstanding*. This distinction came from a variety of sources—higher headquarters, a command IG team, recognition from professional associations, etc. But, the truest test of all was the *outstanding* rating given by the folks the organizations served.

Outstanding comptroller organizations have a special personality. You feel the difference the first time you have contact with them. Pride and efficiency run high. People like each other and their jobs. You invariably see them catching headlines, not only for the way they do their jobs, but in their concern for organizational problems and esprit de corps. They care about the environment in which they live and work. And, they have a special concern for the welfare of the names and faces they deal with. In my opinion, each of these organizations, from a base Comptroller shop through a command deputation, has at least six common elements.

Element Number One:

Clients are very important! People are not viewed as interruptions, but as the very reason for the organization's existence. This feeling permeates at all working levels. Every single customer who either walks in the door or calls is given first class service. People really get turned on by being treated

as a *Very Important Person (VIP)*. VIP treatment does not begin and end with a colonel walking up to the military pay counter. The acid test of VIP treatment and the distinguishing characteristic of the *outstanding* organization is to make the young airman, the young lieutenant, or the young secretary leave feeling like he or she is "someone special." Organizations that live by the creed, *All of our clients are special*, have found a key ingredient for success.

Element Number Two:

Satisfied customers are your best advertising! Outstanding organizations (or people) seldom have to ring their own bell—other people do it for them. The recognition of organizational excellence is extremely important to the morale and pride of all the people in the organization. But, the biggest payback is in the dividends for the individuals themselves. Clients who are highly satisfied with the service they receive are inclined to talk about it either to the person's supervisor or in a form which gives positive recognition for the person providing the service. In turn, individual recognition for outstanding performance encourages greater job excellence, and the cycle repeats itself. These individuals go on to assume key leadership positions and form the core for another outstanding organization. Conversely, the amount of time spent rebuilding a poor public image, brought on by poor service or dissatisfied clients, consumes more time than most individuals or organizations are prepared to absorb.

Element Number Three:

Working environments are absolutely superior! Outstanding comptroller organizations are fun and exciting places to work. Employees are: (1) excited about their jobs, (2) challenged to excel, (3) proud of themselves and the job they do, (4) rewarded for excellence, (5) aware of their roles in the organization, and (6) treated like "winners." *Quality working conditions produce motivated professionals who provide superior service.*

Element Number Four:

Individual ability is cultivated! Outstanding organizations

recognize they are only as capable as their weakest link. Individual efficiency and job knowledge are strengthened by providing *essential* training, challenging work, and a positive environment in which career goals can be achieved. Supervisors at all levels have a common objective to ensure that *all* employees are highly trained and capable of excellence. Obstacles which prevent employees from attaining this excellence are unceremoniously removed.

Element Number Five:

Individual success is a matter of group pride! In the outstanding organization, people are not expected to fail, *they are encouraged to succeed*. Leadership capitalizes on every opportunity to recognize individual success through a circular and dynamic process. People are taught *how to excel*. Jobs are structured to maximize talents. Accomplishments (successes) are recognized. As a group, the people believe in the concept and actively participate in the process.

Element Number Six:

Winning is contagious! When individuals *believe* they are

winners, they will go to any length to build and maintain a winning organization. New employees are made to feel part of the team and encouraged to look for individual ways to enhance the organizational image.

Bottom Line

Successful comptroller organizations are not the single brainchild of any one individual. Nor are they simply the result of a lucky draw. Leadership is very important as is the presence of motivated and talented *key* supervisors. But, outstanding organizations are made up of a winning *team*. When the team effort is analyzed, you find a network of highly motivated and capable people. People who are encouraged to excel. People who take pride in where and how they work. People who treat their clients as NUMBER ONE. In return, the people themselves are treated like winners. As a result they nurture and refine that winning spirit—the “one to watch” if you will. *All of us have the ability to be winners. Do we have the COMMITMENT?*



Comptroller Wartime and Contingency Planning

The *Comptroller Wartime and Contingency Planning* function transferred from the Plans and Programs Division (AFAFC/XSL) to the Comptroller Support Group (AFAFC/CWX) in June 1986. Two additional authorizations were added to the AFAFC/CWX staff to work this important area; **Captain Darrell Smith** and **Mr Dick Hada** joined the CWX staff and are project officers for this area.

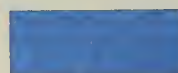
One of the initial actions to be conducted will be a trial application of the *Comptroller Wartime Manpower Guides* developed by the AFCOMP MET. The guides stem from a 1983 agreement between AF/AC and AFMEA to ensure comptroller wartime requirements are well documented and justified.

After the wartime military manpower requirements are properly documented, AFCOMP MET and AFAFC/CWX plan to develop a military/civilian mix model for the military and civilian populations in the active force. The AFRES and ANG military population in comptroller specialties must also be considered since their wartime role has a direct bearing on the active duty military/civilian authorization structure.

Specific taskings to accomplish the above actions have been incorporated into the *Comptroller Action Plan (CAP)* which supports the *Long Range Objectives Plan and Strategies*. **Capt Smith** and **Mr Hada** may be reached at **AUTOVON 926-2191**.



ACES HIGH



SSgt Mark A. Kinsey
Financial Management Specialist
836 Air Division (TAC)
Davis-Monthan AFB AZ



SSgt Mark A. Kinsey has consistently proven his superior ability as a financial management specialist at Davis-Monthan AFB AZ. Although he is serving in his initial assignment in the Air Force, his contributions to the base, organization, and community have been unparalleled.

Sgt Kinsey was born in Dennison, Ohio, and attended high school in Midvale, Ohio. He joined the Air Force in March 1983. Mark completed basic training at Lackland AFB TX and was one of four honor graduates in his flight of 44. Next stop for Sgt Kinsey was technical training at Sheppard AFB TX. Sgt Kinsey was again recognized for outstanding achievement as one of two class honor graduates.

In August 1983, Sgt Kinsey arrived at Davis-Monthan AFB. His first task was to learn and master the local purchase accounts payable within the commercial services section of accounting and finance. Sgt Kinsey quickly took a firm grasp of all contract accounting procedures. He also became increasingly involved in the other areas of commercial services. He quickly handled all the base's military interdepartmental purchase requests, local purchase requests, and the University of Arizona Advance Payment Pool which involved making annual payments totaling in the millions. Sgt Kinsey also worked vigorously to develop a prompt payment/cash management suspense system that significantly reduced the number of early or

late payments. Sgt Kinsey completed the NCO Preparatory Course and was the recipient of the *John Levitow Award* as the top graduate. He has completed two associate degrees and is nearing completion of his bachelor's degree from the University of Phoenix. In addition, he was named the Resource Management Division Support Airman of the Year for 1984.

In March 1985, Sgt Kinsey was cross-utilized to the budget office at Davis-Monthan. His professionalism, vast computer knowledge, and drive for excellence were key reasons behind his selection. While assigned to budget he has been the catalyst and leader in numerous computer application enhancements. His capability has been recognized throughout the TAC budget community, resulting in many requests by base budget offices for his assistance. He constantly seeks better ways to do business. He has also been the Comptroller focal point and key trainer for the base's resource management training program. His highest standards of professionalism have always been clearly demonstrated—earning him the respect of his superiors. Sgt Kinsey has been asked to speak at various Air Force functions, as well as the local Boy Scout troop.

Since November 1985, Sgt Kinsey has been named Davis-Monthan's Comptroller Airman of the Year, Davis-Monthan AFB Airman of the Year, one of the Twelfth Air Force's Twelve Outstanding Airmen, one of Tactical Air Command's Seven Outstanding Airmen of the Year, and was selected for promotion to staff sergeant the first time he was eligible. He is active in the Air Force Association, American Society of Military Comptrollers, and the Boy Scout Catalina Council.

SSgt Kinsey is a leader, a doer, a driver, and highly motivated toward the mission of the Comptroller. His many accomplishments are proof he is ACES HIGH in anyone's book.

TSgt Carlton E. Francis Jr
Accounting and Finance Supervisor
HQ Aeronautical Systems Division
Wright-Patterson AFB OH



Born 9 April 1959 in Louisville, Kentucky, he attended Westerville South High School in Westerville, Ohio, where he lettered in varsity soccer. Upon graduation in June 1972, he entered the Air Force on 16 August 1977 as an Inventory Management Specialist.

After completing basic training, TSgt Francis was assigned to the 27th Combat Support Group, Cannon AFB, New Mexico. Though his duties required numerous TDYs, he was still able to amass 40 semester hours while attending Eastern New Mexico University in pursuit of a dual degree in accounting and management.

In April 1981, when the Air Force had a critical need for noncommissioned officers in the finance career field, TSgt Francis volunteered, combining Air Force necessity with personal goals. After graduating at the top of his class during technical training at Sheppard AFB, he was and is presently assigned to the Aeronautical Systems Division (ASD). He served as the Assistant NCOIC of the Check Computation Section from April 1982 until April 1984. In this position, he was the focal point for civilian permanent change of station and civilian long-term training entitlements. TSgt Francis streamlined these operations, reduced

payment time, and increased the efficiency of income tax accounting.

In April 1984, TSgt Francis was promoted to his present position as NCOIC, Check Computation Section. He, again, reduced the amount of time to process payments and enhanced an excellent training program by establishing performance indicators to determine the areas where additional training was needed.

TSgt Francis participates in numerous worthwhile base and community programs. He is the Aeronautical Systems Division's representative to the Enlisted Affairs Committee of the Base Advisory Council, Comptroller representative to the Project Warrior Program, and is an active member of the Young Men's Christian Association.

TSgt Francis' personal initiative and desire to excel is evident. He is a senior at Park College, continuing his pursuit of a dual degree in management and accounting. TSgt Francis is also enrolled in the Community College of the Air Force, completing the requirements for a degree in resource management. He was selected as ASD's NCO of the 4th Quarter 1984, Wright-Patterson AFB's NCO of the 4th Quarter 1984, and ASD's NCO of the Year for calendar year 1984. TSgt Francis was also ASD's nominee for the AFSC Outstanding NCO of the Year competition. He is a Distinguished Graduate of the AFSC NCO Leadership School.

TSgt Francis has been awarded the Air Force Commendation and Achievement Medals.

TSgt Francis' accomplishments and achievements are indicative of his Air Force career. His promotion to TSgt under the Stripes for Exceptional Performers (STEP) Program in 1985 is more evidence why this NCO stands ACES HIGH.

CCCMP Update of Current Events

by Mrs Marti Maust

The *Comptroller Civilian Career Management Program (CCCMP)* Policy Council continues to review initiatives directed toward improved service and opportunities through the career program. At the 17th Council meeting (15—16 July 1986) several items were tabled which are of particular interest to supervisors and individual careerists.

CCCMP Career Guide

A panel to update the CCCMP Career Guide was established in November 1985. A draft was provided to the Training and Development Panel in April 1986 and the Policy Council members in July. Their comments have been incorporated and the revised guide should be published early in 1987. The Policy Council feels it would be best to have the guide published as an Air Force pamphlet and available through publication distribution (PDO) channels; however, if there is a problem which will delay release it will be distributed as a Training and Development Panel report. The revised guide will reflect all the recent changes to the career program including the expanded coverage of positions, deletion of the cadre and cadre reserved positions, changes to the referral and registration process and revised individual training and development requests. All registrants and supervisors should watch for the guide and make sure they are familiar with it. Exact release dates will be publicized through COAN and MAJCOM message channels.

Short-Term Training On or Near the Worksite

The CCCMP has sponsored and funded several OPM training courses which enabled registrants to receive training without extended travel and at no cost to local civilian training accounts. The Training and Development Panel has recommended changes to the courses for FY 87 and FY 88. Course selection has been based in the past on enhancing managerial and executive competencies and skills, in accordance with the *Long Range Objectives Plan and Strategies*. The recommended courses continue this procedure but the Policy Council feels it would be appropriate to request MAJCOM Comptroller input as to whether this approach is, in fact, providing the training the MAJCOMs feel is most needed. Alternatives would focus on technical skills or specific job related topics. A discussion of this question was briefly raised at the mini conference held at Davis Monthan AFB AZ (27-29 August 1986). Any supervisor or registrant who would like to comment on the skills of CCCMP sponsored training should submit their comments to the PALACE Team for forwarding to the Training and Development Panel.

Management Reassignment Policies

The Policy Council is encouraging increased use of management reassignments to provide functional and vertical broadening opportunities. Supervisors who have a vacant position should consider candidates from other command levels or functional areas who would benefit personally from experience in a new area and provide valuable expertise to the organization. If an individual does not meet the minimum knowledge, skills and abilities requirements of the position a training agreement can be written to ensure the missing skills will be obtained through training courses, on-the-job experience or off-duty education. A supervisor who would like to consider a reassignment should contact the PALACE Team for specific procedures before submitting a request for a fill action to their local CCPO. Individuals who would like to be considered for a broadening opportunity should be sure their registration records (AF 2675) reflect the appropriate occupational series in Block 9. Management reassignments are limited to lateral or voluntary downgrade actions and are not normally used for supervisory positions.

Policy Council

Effective with the Policy Council meeting in July 1986, **Colonel Charles L. Martin**, HQ TAC Comptroller, became the Operating Commands representative on the council. He succeeded **Colonel Thomas Scanlon** from HQ ATC. A diagram of the Policy Council members and the PALACE Team is shown on page 28. Please take time to note who the functional and command representatives are on the council and become familiar with the Team. The Policy Council meets several times a year with the next meeting scheduled for 9—10 December 1986. It is imperative good communication between those responsible for the development and implementation of the program and supervisors and registrants be maintained. Changes to the program are considered at every meeting and feedback on the operation is always helpful. If you have any questions or comments they should be sent to either the appropriate council member or the PALACE Team for research and response. Council and Team members are also available to participate in training sessions or conferences to discuss CCCMP and its purpose and goals.

EDP Audit Involvement in Systems Development

by Lorne A. Dear

Electronic data processing (EDP) auditors can provide management valuable assistance during the development of an information system. EDP auditors can provide project managers, command personnel, or any level of Air Force management, an independent evaluation of a system development to help ensure that project objectives are met. The auditors' review can cover system development planning, user requirements, internal controls and security, testing, or various other development aspects that may be of interest to management.

The Air Force Audit Agency (AFAA) has numerous auditors trained in information systems. The Information Technology Division, Directorate of Forces and Support Management (AFAA/FSA) has 18 auditors that specialize in information system audits. In addition, approximately 100 field and other division auditors have received advanced training in information systems development. Any of these auditors can assist management by reviewing specific development projects.

The purpose of this article is to acquaint Air Force managers with the type of reviews auditors can perform during various phases of a systems development and the method of reporting that may be used. Table 1 shows the major development phases for both the AFR 700 and 800 series. Also included are examples of specific steps completed by project personnel during each phase and the

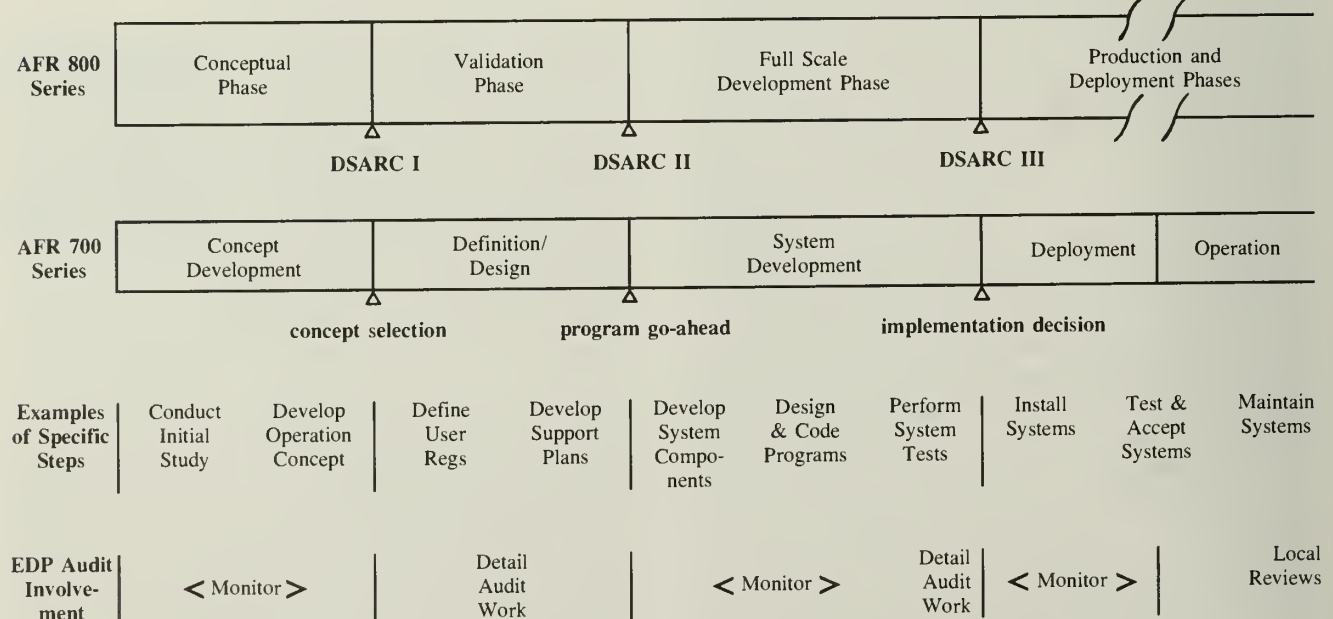
normal level of auditor involvement, if reviewing the development. What auditors usually review in each development phase, and how they can help managers, is discussed in the following sections. (Note: The discussion will concentrate on the AFR 700 series; however, it still applies to developments under the 800 series since similar detail steps must be completed. The names of the development phases and management review points are different in the 800 series and will be referred to parenthetically, where appropriate.)

Concept Development: The initial phase of a system development, concept development (conceptual phase in the AFR 800 series), involves the development by project personnel of a concept of operations. The concept of operations is the initial plan, including objectives, on how an identified need will be met. During this phase, several program documents are prepared. An *information systems requirements document (ISR)* identifies the need for the system. The *information systems directive (ISD)* identifies the key decisions, responsibilities, resources, and actions necessary to implement the system. The *information system program plan (ISPP)* is the central plan to control the program management effort.

Because of the importance of well established system development objectives and plans, an independent assessment of the project team's efforts should be performed. A review

Table 1

System Development Phases and EDP Audit Involvement



Δ = Management Review Points

by EDP auditors can provide valuable feedback and recommendations regarding the planning. Such a review would also provide management with an independent validation regarding the completeness and reasonableness of the proposed system objectives and development plan.

Auditors can monitor the system development by reviewing the concept of operation document and comparing the planning documents (e.g., Program Management Directive, ISD, and ISPP) to the requirements documents (i.e., ISRD). The auditors can also evaluate the *system requirements review* (SRR) and requirements in the functional baseline to ensure user needs are adequately covered. Auditor input can be provided to management in the form of a letter and/or briefings prior to concept selection (*Defense Systems Acquisition Review Council (DSARC) I* in the 800 series) so management can use it to correct any deficiencies identified and to decide to move on to the next phase.

Definition/Design: The definition/design phase (validation phase in the AFR 800 series) is important because functional requirements and system interface requirements are identified in detail. In addition, numerous support plans, that cover such areas as security, training, and quality assurance, are prepared.

EDP auditors should perform detail audit work during this phase because the identification of requirements is a critical step in the development of an information system. Incomplete or improperly stated requirements may result in design deficiencies, security weaknesses, and/or user dissatisfaction. Systems requirements help define the scope of necessary planning and provide direction for the remaining development effort. The auditor's independent assessment can include a review, for consistency and completeness, of the project team's identification and analysis of user requirements. The auditors can also evaluate the feasibility and adequacy of planned internal controls and security considerations for the system. In addition, the auditors can evaluate the system characteristics, design approaches, and configuration items included in the *system design review* (SDR).

The auditor's input can help management evaluate the development effort before the program go-ahead decision point (DSARC II in the 800 series). The input could be in the form of briefings, letter reports, and/or reports of audit.

System Development: Once the project moves into the system development phase (full scale development in the AFR 800 series), the auditor's role would initially only be to monitor the development progress. During this time, project personnel develop (or procure) system components; design, code, and integrate (or contract for) software programs; and plan installation and acceptance of the system. The auditors should perform detail audit work again, however, prior to and during operational test and evaluation (OT&E).

Operational testing is essential prior to accepting an information system. Such testing is necessary to verify that the system meets project objectives and user performance requirements. Test criteria and test data should be developed

by project personnel. The test criteria should resemble real operational conditions, and test data should be comparable to live data. Specific test conditions should be established in a test plan prior to conducting the actual tests.

EDP auditors can review test plans in advance for completeness and evaluate test results to ensure adequate operational testing. The auditors can review program office tests or run their own tests. Their review would include an evaluation of the adequacy of internal controls and security. In addition, they can review the project documentation. Further, as part of their review, the auditors can also evaluate the *critical design review* (CDR) results to ensure data designs meet the stated performance specifications and interface requirements. The auditor input could be provided for the *functional configuration audit* (FCA) and/or for the implementation decision (DSARC III in the 800 series).

Deployment/Operation: Deployment and Operation (similar to the Production and Deployment Phases in the AFR 800 series, although the Production Phase generally lasts considerably longer) are the last phases in the information system development cycle. Auditors usually monitor the delivery, installation, and acceptance of systems during these phases. Continued monitoring of the systems through their life cycle, however, is important to ensure the continuing security and integrity of the data. Local audits of operational system performance and controls should be performed on an "as needed" basis because of the continual change in user requirements, system operations, personnel, etc. EDP auditors are qualified persons to perform operational system tests. They should not take the place of strong managerial supervision, but can provide a good supplement.

Conclusions: I hope this article has helped familiarize Air Force managers with the type of reviews auditors can and should perform. Air Force managers should request auditor involvement early in the development process so the auditors can become very familiar with the project objectives, requirements, and plans. The more detailed knowledge the auditors have, the better input to management they can provide. Management and auditors should also work out in advance the type of reporting mechanisms the auditors will use. Both will help the auditors provide the best input to assist management and make the auditors a more integral part of the management team.

Lorne A. Dear is a Program Manager in the Information Technology Division, HQ Air Force Audit Agency, Norton AFB CA. He holds a bachelor's degree in accounting from California State University, Fullerton and a master of science degree, with a specialty in electronic data processing, from California State Polytechnic University, Pomona. Mr Dear has worked with Air Force information systems since 1982, and previously with the U.S. General Accounting Office for 8 years. He is a member of the EDP Auditors Association and teaches electronic data processing.



Central-Site Military Pay Operations: Stepping into the Future

by Col James F. Dougherty, Jr

Military pay systems never remain static. We are continually trying to improve pay service, find ways to reduce our operating costs, and respond to legislative changes. As we step into the 1990's and beyond, the Air Force Accounting and Finance Center's *Directorate of Military Pay Operations* (AFAFC/MP) will prepare for new challenges by taking specific steps to use advancements in information and communication systems to reduce costs, make our systems more flexible and responsive, and improve member service.

Our new capability for AFAFC/MP personnel to design, develop, operate, and maintain small computer systems is the backbone of this plan. These systems eliminate manual effort and vastly increase directorate and field-level productivity. These changes in the way we do business are the focus of this article.

Productivity Improvement

We've developed a productivity improvement plan that will vastly improve pay service to over 786,000 active, Guard, and Reserve personnel. Our plan provides both immediate and near-term improvements for Finance Center and field-level military pay activities supporting active, Guard, and Reserve components. We regularly review procedures, practices, and programs which support the Joint Uniform Military Pay System (JUMPS) and the Air Reserve Pay and Allowance System (ARPAS) in order to increase productivity, reduce AFAFC personnel costs, and improve service through automation. Our reviews have already reduced a substantial number of Directorate of Military Pay positions with a further reduction planned before the end of FY 86. All of these reductions are at AFAFC—none are in the field. They are the result of internal directorate streamlining and with the application of small computers.

Small Computers

Our automation of labor-intensive processes on mini- and micro-computers has expanded considerably. These systems support JUMPS and ARPAS which reside on our mainframe computer. These user-designed, user-developed, and user-operated systems enhance flexibility, improve accuracy, and are more responsive to modification as our requirements change. Operating costs have dropped because the commercial software we procured for these systems is easy to learn and use. This permits very short programming gestation and eases our systems testing and evaluation when compared to large mainframe computer systems software. Also, we now can custom design output formats and assess methods in-house to meet operational needs if commercial

software is not available. Specific small computer applications currently being implemented are the automation of court ordered pay garnishments, the processing of separation payments to people exiting the Air Force, and our pay rate and financial organization address tables. The AFAFC-processed garnishment and separation applications will save time, and in the case of separations, substantially reduce overpayments. Once all table applications are placed in our system, AFOs worldwide will have immediate access to the AFAFC data base via existing CRTs. This will speed up member service by providing our AFOs real-time pay information.

Electronic Case Control System (ECCS)

Our JUMPS *Electronic Case Control System* recently became operational. This system establishes an online network featuring vertical and horizontal communication between AFOs and AFAFC. ECCS replaces mail and messages from the field which were used to identify pay problems our automated systems could not handle. The time required to establish a case is substantially reduced since each AFO has literal "speed of light" access to AFAFC/MP. Since ECCS allows the AFO to determine the status of a pay case at any time, each Air Force member will be served much more rapidly. Also, this system permits "instant" communication between AFOs to help resolve PCS "gains and losses" problems. We're finding new uses every day.

Enhanced Media Displays

The "management information hierarchy" has four distinct methods for storing data. In ascending order of efficiencies they are paper, microfiche, tape, and disk. Since military pay systems store extremely large volumes of data, any enhancement in how we fulfill this task saves significant time, money, and space. Since disk storage is currently the ultimate media, we are working toward moving the majority of our data into this high density storage method. This will permit accounting and finance offices to have CRT access to pay histories electronically filed at AFAFC, rather than having to request microfiche data. This will reduce the time to forward requests for specific data on a pay problem via mail. The ultimate beneficiaries of this program will be Air Force people, since pay-related data can be instantly called up and questions resolved on the spot.

ARPAS Distributive Processing

The *Air Reserve Pay and Allowance System* (ARPAS) is a centralized pay system that services 167,000 Guard and Reserve personnel. This system is older than JUMPS; hence,

it doesn't have the same improved features and automated sophistication of the newer pay system. We intend to change that by using our **MP** minicomputer in conjunction with the AFAFC mainframe computer to enhance pay service to the Guard and Reserves.

ARPAS service will be substantially improved through automated communication links with soon-to-be-operational Guard and Reserve headquarters' minicomputer systems. This "mini-network" will provide the same service that the active forces enjoy by linking to microcomputers at each ARPAS payroll office. We will provide faster, more accurate pay for duty performed by the Guard and Reserves. We've included a data feedback system that will provide respective component headquarters with up-to-date, accurate cost and accounting data for personnel budgets.

Centrally Controlled Automated Teller Machines (ATMs)

ATMs have gained rapid acceptance in the commercial world, and we intend to take advantage of this technology. We have formed a joint venture with the Headquarters Air Training Command Directorate of Accounting and Finance to pay basic military trainees at Lackland AFB using an ATM system. The minicomputer controlling the Lackland ATMs will be located at AFAFC where incoming transactions will be used to update our JUMPS and ARPAS central systems. Each trainee will be issued an ATM card for use with this system. The net result will be the automation of a highly labor-intensive process under a controlled environment. Data from this project will be used in developing plans to test a full-scale ATM concept at other locations. The full-scale test will start with Mather AFB, California, and include partial pay and travel advances. Other test locations will be announced after the initial prototype is up and running. Air Force people will be able to use their special USAF ATM card to receive pay when required and travel advances prior to TDY. If the full-scale test proves successful, we will expand Air Force ATMs to all of our worldwide installations.

These are a few of our more exciting projects to improve each member's pay service while reducing our operating costs. You will see substantial results from these projects within the next few years. However, they are only the preliminary steps in our long-range plans to provide the Air Force family with a comprehensive *Life Cycle Military Pay System (LCMPS)*. Our goal is to implement by the mid-1990's changes which will interface **JUMPS**, **ARPAS**, and our *Retiree Annuitant Pay System (RAPS)*. The interface will bridge these systems in order to process all pay transactions from initial accession through training, active and Reserve service, retirement, and survivors' benefits. This will consolidate the systems which now perform these services as separate functions, while permitting them to retain their unique, discrete processing features. More about LCMPS in a future article.

The challenge of change is never ending. We have enthusiastically accepted the opportunities that change presents and will continue our efforts to keep Air Force pay systems second to none!

Col Dougherty served as the Deputy Director and Director of Air Force Military Pay Operations from 15 July 1982 to 12 July 1986. He was responsible for the worldwide pay of over 786,000 active, Guard and Reserve personnel and a military pay appropriation exceeding 19 billion dollars. He holds a bachelor's degree in finance from Boston College and a master's degree in business administration from Troy State University. He is a 1982 graduate of the Industrial College of the Armed Forces and attended PMCS Class 84-A. Col Dougherty has a background in cost and management analysis, budget, and has served as Comptroller at various CONUS and overseas locations. He recently assumed duties as Comptroller, Headquarters Air Force Reserve, Robins AFB GA. He is a member of the ASMC.



Games Auditors Play

Rated Best Article for the July 1986 Issue

Capt Edward B. Seibert's article, *Games Auditors Play*, was chosen by the major command Comptrollers as the best eligible article published in the July 1986 issue. Capt Seibert who was Chief, Area Audit Office, AF Audit Agency, Wurtsmith AFB MI, when he wrote the article, becomes the third of four finalists to compete for the **1986 Best Author Award**.

Second place was taken by Lt Col John C. Peters' article, *Increasing Financial Management Success Through Continuation Training*. Lt Col Peters is Chief,

Financial Management Division, HQ TAC, Langley AFB VA.

Third place went to the article co-authored by Ms Beth Forgie and Lt Col Glenn Zauber, *Can Fourth Generation Save Us?* Ms Forgie is a cost analyst in the General Systems Branch, Directorate of Plans and Systems, at the Air Force Accounting and Finance Center (AFAFC), Denver CO; Lt Col Zauber is Chief, International Accounting Systems Branch, Directorate of Plans and Systems, also at AFAFC.

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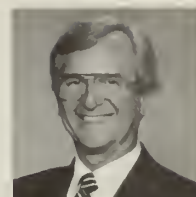
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Mr J.K. Umphrey
DEPUTY DIRECTOR — AV 225-1877



Mr J.K. Umphrey



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At the last *Operating Budget Review Committee (OBRC)* hearings all 32 commands experienced an in-depth analysis of their FY 87 Financial Plans. Items receiving special emphasis were TDY costs and management headquarters growth. In most cases the OBRC withdrew funds from those commands proposing to finance these areas above the *President's Budget*. In addition, the OBRC identified 59 action items needing further review. Some of these outstanding items were forwarded to panels for action, while others are being addressed as part of the ACB "summer scrub."

Additional biennial budgeting guidance has been sent to the commands outlining some changes and impacts we currently expect in O&M. The *Operating Budget*,

normally submitted by commands during the first month of each year to reprice the baseline program, will not be required this coming January. The Deputy Secretary of Defense has directed that any preparations for an FY 89—93 **POM** be stopped since FY 89 will be part of this year's biennial *Budget Estimate Submission* and the *President's Budget*. We're expecting further guidance from OSD on how to accommodate unexpected program changes and initiatives during the last year of the biennial budget. As a minimum we're hoping for more flexible reprogramming rules. We will keep you informed on these issues as we receive further information.

ASSISTANT COMPTROLLER FOR ACCOUNTING & FINANCE



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***B/Gen Mark J. Worrick**
Assistant Comptroller for
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Mr John K. Scott
Deputy Assistant Comptroller
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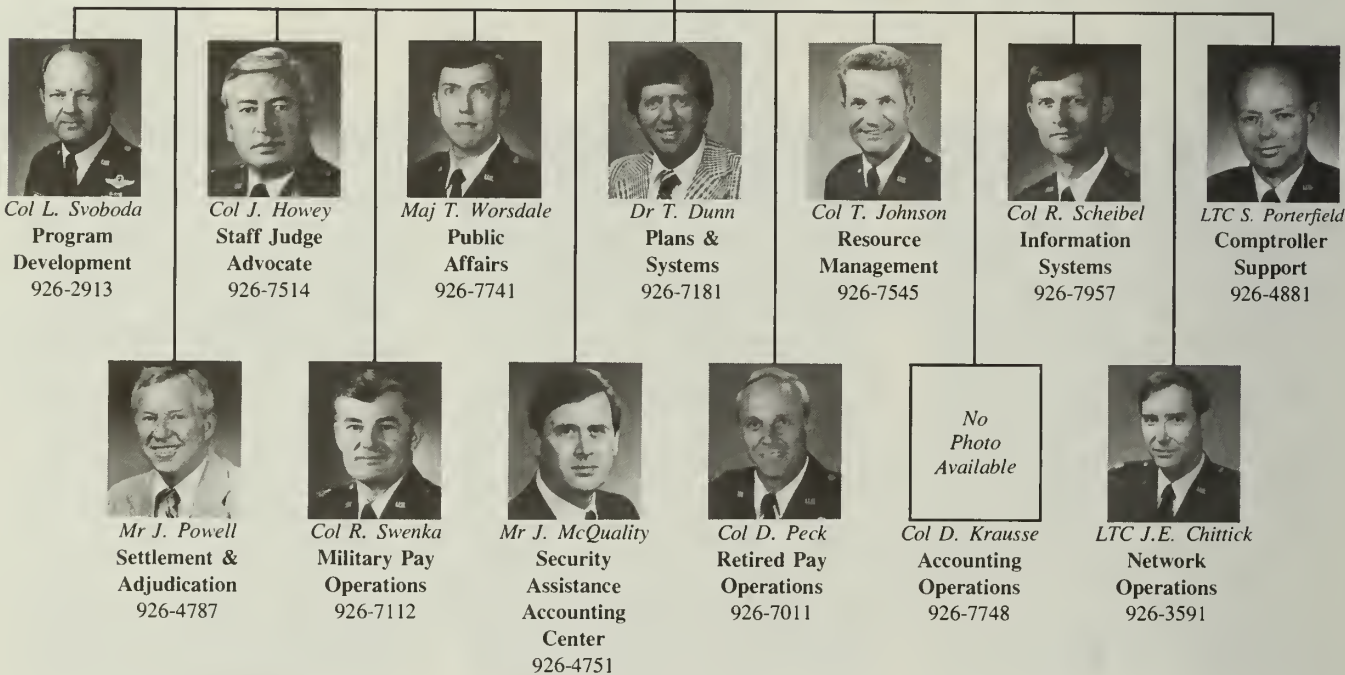
**Commander, AFAFC, Denver, CO.*



Col A. Graham
Deputy Assistant
(Pentagon)
227-2288



Mr J. Scott



Command Online Accounting and Report System (COARS). A new system being developed by the Directorate of Plans and Systems will expedite command-level end-of-month processing time and should result in a more timely submission of status of funds data to AFAFC.

The primary purpose of the Command Online Accounting and Reporting System is to provide a system for command-level accounting and finance offices which will enable them to validate, edit, update, correct, adjust, and schedule their reports in an online mode. In addition, COARS will provide a retrieval capability which will permit command accounting and finance to respond expeditiously to both local and external financial management inquiries. This new system represents an interim approach to improving the status of fund reporting capability within the Air Force.

Modernization of Civilian Pay. Progress is being made in our efforts to modernize the Air Force Civilian Pay System. Software development for **Phase I** (upgrade of the current system) is well under way. A contract is scheduled for award this month (October 1986) for the acquisition of Source Data Entry (SDE) equipment. This hardware will replace existing punched card equipment. Implementation is scheduled to begin in July next year and be completed by October 1987. The detailed system requirements for **Phase II** (centralized system at AFAFC) are nearing completion. These requirements will be provided to a contractor for software development. We are now in the process of selecting that contractor and anticipate contract award in the first quarter of FY 87. Implementation of the new centralized system is scheduled to begin in January 1989 with a completion date of July 1990.

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Editor
Ms Claire Claysmith

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Colonel Craig D. Elliot Assumes Duties as Chief, Comptroller Plans. *As I assume the Comptroller Plans responsibilities, one thing is very clear: We in the plans arena have many avenues by which to make major contributions. Not only do we need to follow through on many important issues, such as wartime planning and education and training, but we must realize how automation will drastically change the way we do our business. If we play a passive role and allow ourselves to focus only on today's problems and suspenses, we will be swept along in the current of other people's initiatives and lose control of our future. At the very least we will miss opportunities to make the good things happen sooner. We must be perceptive and aggressive, thinking well beyond how we do business today, to help all of the comptroller disciplines do their jobs faster, better and at less cost. I look forward to meeting and working with all of you—to make it happen.*

Comptroller Awards Program Revised. The Comptroller of the Air Force (AF/AC) has approved revisions to **AFR 900-49, Comptroller Awards Program**, which will become effective with the 1986 nominations. The revisions reorient the MAJCOM and SOA level awards. Previously, the

outstanding individual—regardless of classification (officer, airman or civilian)—was recognized in each comptroller functional area (accounting and finance, cost, and budget). The revision calls for recognizing outstanding individuals in each classification (officer, airman, and civilian)—regardless of functional area. The award for the Comptroller Plans individual has been discontinued since competition is now by classification of individual rather than functional area. Other individual award categories (base level, air staff, resource advisor, educator of the year) and organization award categories remain unchanged.

(Note: Award nominations for FY 1986 are due to AFAFC/CWX no later than 1 December 1986. Hint: If you haven't started to prepare nominations for your deserving personnel, NOW is the time to begin!)

Comptroller Officer Upgrade Qualification Training Program (AFR 170-33). The *Comptroller Officer Upgrade Qualification Training Program* is currently at the printers and will be available shortly through PDO channels. Guides contained in the regulation are the culmination of development efforts by the MAJCOMs and Air Staff to develop a program to facilitate both qualification and cross-training for comptroller officers.

DIRECTORATE OF COST



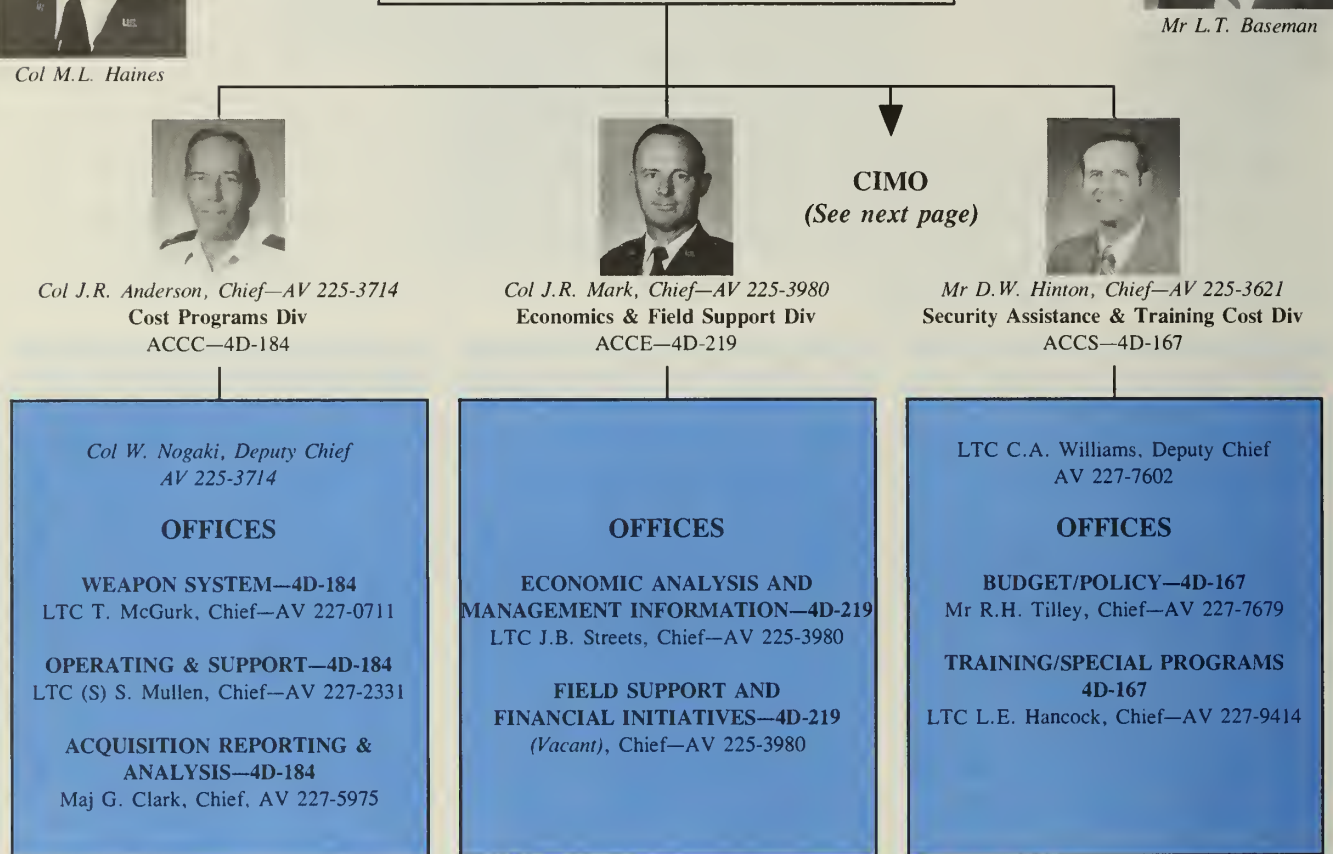
Col M.L. Haines

Col M.L. Haines
DIRECTOR — AV 227-5311

Mr LeRoy T. Baseman
ASSOCIATE DIRECTOR — AV 227-5312



Mr L.T. Baseman



Our initiatives to enhance the Cost career field continue to move forward.

Over the past several months we've had two very productive Cost training workshops. During these sessions we addressed the changes needed in the basic cost analysis courses at Sheppard AFB to reflect the changes in the career field. Starting in FY 87 all officer accessions entering the career field will attend the *Basic Cost Analysis Officer Course* at Sheppard. This includes accessions going into the acquisition/logistics arena as well as the operating commands. We have added two class offerings to the FY 87 Sheppard program to accommodate the increased accessions and have updated the curriculum to include an overview of cost analysis in the acquisition/logistics process. As for the AFIT continuing education program, an out of cycle off-site offering of **QMT-175** was conducted to help meet our training needs.

The regulations governing the Cost functional area need to be reviewed and updated. As part of this process we are merging **178-series** regulations, *Cost and Management Analysis*, into the **173-series**, *Cost Analysis*. We initiated a change to **AFR 5-4**, *Numbering Publications*, to reflect establishment of the 173-series as the single series of regulations for the Cost function. As each regulation is updated we will change the identifying number. AF/ACCE is now revising **AFR 178-4**, *Cost and Management Analysis Activities, Functions, and Responsibilities*, and **AFR 178-1**,

Economic Analysis and Program Evaluation for Resource Management. We will request the MAJCOMs to assist us in updating other regulations, as needed. When significant changes are made to a regulation we will provide drafts to MAJCOMs for review and comments prior to publishing the change.

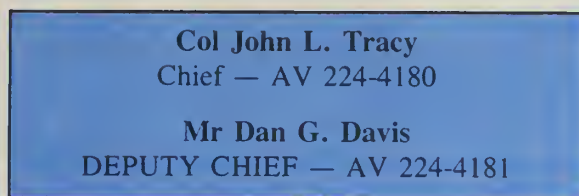
Due to the changes occurring in the career field, we have found it necessary to re-evaluate our concept of **BRASS**. The original concept of BRASS was to provide a base-level data gathering and analysis system geared primarily toward management information. We have expanded this concept and now view BRASS as an overall umbrella effort for automation within the Cost community. BRASS now has two basic initiatives—the first is the development of a data gathering and analysis system for base level, and the second is the development of automated cost applications (A-76, economic analysis, cost models) using off-the-shelf software. The focal point for automated cost applications will be the Research Division of the Air Force Cost Center. The Research Division will also be responsible for identifying standard software packages for the **Sperry PC** equipment and planning for development of an electronic bulletin board which all offices can access. This bulletin board will include a library of application software developed by the Cost Center and field offices.

We need to hear from you regarding problems and proposed solutions. So keep those cards, letters and telephone calls coming! ☐

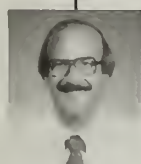
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Mr D.G. Davis



Mr G. Beaver



Mr J. Baker



LTC J. Wolfe



SSgt M. Cekala

**COAN
System
Management**



Mrs J. Richard

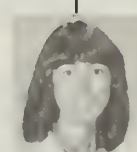
**Information
Resource
Management**



SSgt B. Dibkey



Mr R. Smith



Ms C. Quinn

**Information
Architecture**

CIMO Update. The past year has been busy and exciting, and the importance of our information system initiatives to the future of comptrollership has become highly evident. As was pointed out in the January edition of *The Air Force Comptroller* magazine, we have issued *The Comptroller Information Management Annual Report (CIMAR)*. This document has been distributed to all base-level AC offices. I encourage everyone to read this report and become better informed about Comptroller automation initiatives that will have far-reaching effects on the way we all do business.

Comptroller Systems Testbed—Mather AFB. The Advanced Concepts Base (Mather AFB) has been strongly supported by the Comptroller of the Air Force (HQ USAF/AC) since it was established. The primary objective of this program is to provide a state-of-the-art environment for testing new technology concepts and determining their utility for improving base-level operations. For more information on this program and the associated Comptroller Pack Leader project, see page 27 of the April 1986 issue of this magazine.

Recent events have brought an increased AF-wide emphasis on this program with the initiation of the *Systems for Command, Control, Communication, and Computers (SC4) Model Base Program* sponsored by HQ USAF/SC. The Mather AFB program manager has been designated and the program management office (PMO) is currently being manned. The major significance of this change is that a formal process will be established to designate prototype initiatives, evaluate results, and proceed with worldwide implementation, if approved. The emphasis will be on reducing the bureaucracy and increasing the opportunity for finding creative

approaches for enhancing Air Force operations.

Our Pack Leader team at Mather will be working closely with the SC4 Model Base PMO to assist in testing Comptroller initiatives. This office has already developed several new intra-Comptroller information processing applications that have significantly improved mission effectiveness and resulted in wide acclaim for their operation. **Example:** General Iosue, ATC's commander at the time, is pictured below receiving a demonstration by AIC Gary McKinnis at the military pay self-help counter in the Mather Comptroller's office.



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or Dual Function Officers**

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ACB	LTC C.W. Martin	225-1875
ACF	Mrs M. Williams	227-2288
ACC	LTC C.L. Bouboulis	227-5313
AAC	None	
AFCC	Capt A. Elam	576-5989
AFLC	CMSgt J.B. Thurston	787-6968
AFSC	TSgt J. Hardaway	858-3909
ATC	Capt C.N. Payne	487-2161
AU	SMSgt R.D. Candelaria	875-5633
ESC	Mr D.R. Johnson	945-2866
MAC	Capt H.E. LeBoeuf, Jr	576-3337
PACAF	None	
SAC	Capt V.S. Kelly	271-2220
SPACECOM	CMSgt J.M. Welty	692-3792
TAC	Capt W.D. Stephens	574-3112
USAFE	Maj N.J. Lynde	480-6437
AFAFC	Maj J. Waters	926-7465



Hon E.C. Aldridge, Jr



Gen L.D. Welch



Mr R.E. Carver



Lt Gen T. Spangrud



Mr J.P. Popple

Directorate of Budget

Director	M/Gen Leo W. S.
Dep Director	Mr Jack K. U.
Dep Director (Ops)	B/Gen Rob.
Budget Mgmt	Col J.L. Finer
Investmt Approp	Mr Frederick

MAJCOMs

Comptroller

Dep/Assoc/Asst Comptroller

Plans Function Officer

AAC	Col J.L. Laird	317-552-2135	LTC G.K. Clouse	317-552-2881	Capt J.M. Doan (ACX)	317-552-2881
AFCC*	Col J.R. Daugherty	576-5989	M. Hartley	576-5989	Capt A. Elam (ACX)	576-5989
AFLC	M/Gen C.D. Metcalf	787-6781	R.W. Thornett	787-6782	Capt R. Mattox (ACCX)	787-244
AFSC	B/Gen G.B. Stephenson	858-5326	Col D.O. Madl/A.P. Babbitt	858-5325	LTC M.E. Thorn (ACX)	858-596
ATC	Col C.K. Crawford	487-2161	Col J. Youngson, Jr	487-2161	LTC P.E. Hughes (ACX)	487-687
AU	Col R.E. Watkins	875-7535	None		Capt C.D. Holley (ACX)	875-563
ESC	Col J.A. Coleman	945-2866	LTC R.A. Johnson	945-2181	Mr D.R. Johnson (ACX)	945-286
MAC	Col D. Scooler	576-3337	Col J.A. Wallace, Jr	576-3337	Maj W.R. Price (ACX)	576-566
PACAF	Col J.P. Hadley, Jr (430-0111)	449-9850	Col C.J. Kaysing	449-6931	Maj (S) S.A. Gregory (ACX)	449-927
SAC	Col S.S. Pinckney	271-4227	Col J.H. Mechanic	271-4227	LTC C.W. Marsh (ACX)	271-605
SPACECOM	Col D.J. Herrington	692-3791	None		Maj R.L. Graves (ACCX)	692-366
TAC	Col C.L. Martin, Jr	574-3112	Col H.F. Foringer	574-3112	LTC C.T. Farmer (ACX)	574-248
USAFE	Col G.E. Hahn	480-6437	Col T.H. Parkinson	480-6437	LTC B.E. Sargent (ACX)	480-685

SOAs/DRUs

AFAFC	Col T.R. Johnson	926-7545	D.C. Jensen	926-7545	L.D. Havens (XSL)	926-754
AFCOMS	A.S. Kramer	945-8121	R.H. Murphy	945-8121	K.R. Tucke (ACBM)	945-681
AFDW	Mr G. Cava	225-6624	Ms L. Sims	225-2572	None	
AFESC	P.C. Christman	970-6421	Z.F. Spitzer	970-6477	None	
AFIS	LTC T.E. Burnett	354-1281	None		Capt R.C. Leath (ACB)	354-128
AFISC	(Vacant)	876-7448	None		(Vacant)	876-744
AFMPC	Capt R.G. Messenger	487-6357	None		Capt R.G. Messenger (AC)	487-635
AFOSI	LTC B.M. Hacker	297-5579	None		LTC B.M. Hacker (AC)	297-557
AFOTEC	Maj J.M. Moore, III	244-0246	Capt M.T. Wallace	246-5633	None	
AFRES	Col J.F. Dougherty	468-5335	C.O. Bloodworth	468-4940	Maj A.B. Keller (ACX)	468-677
AFTAC	LTC K.L. Carmer	854-4672	Maj M.W. Muck	854-2155	Maj M.W. Muck (AC)	854-215
ANG	Col K.T. Harmon	225-5794	D.R. Bailey	227-5394	LTC P.E. Grant (ACE)	225-538
ARPC	H.J. Landry	926-5104	E.D. Brown	926-4612	E.D. Brown (ACB)	926-461
USAFA	Col C.W. Pedersen	259-2772	LTC G.G. Hollinger	259-2770	Capt R.L. Latreille (ACC)	259-231

(Autovon phone numbers used)

SECRETARY OF THE AIR FORCE
Honorable Edward C. Aldridge, Jr

AIR FORCE CHIEF OF STAFF
General Larry D. Welch

CE OF THE COMPTROLLER (AC)
Lt Gen Truman Spangrud 227-4774
Mr Joseph P. Popple 227-4464
LTC Dennis R. Samic 227-5067
Capt David E. Price 227-5065
CMSgt R.L. Sewell 224-5437

ASSISTANT SECRETARY OF THE AIR FORCE (FM)
Mr Richard E. Carver

Plans Group (ACX)
Chief Col Craig D. Elliot 227-9992

225-1875
225-1877
227-0627
225-6128
225-9737

Directorate of Cost (ACC)
Director Col M.L. Haines 227-5311
Associate Director Mr LeRoy T. Baseman 227-5312

Asst Comptroller for Accounting & Finance (ACF)
Accounting and Finance Center (AFAFC) Denver
Asst Compt & Cmdr B/Gen Mark J. Worrick 926-7461
Deputy Asst Compt Mr John K. Scott 926-7463

Budget Director
LTC R.M. Whitney, Jr 317-552-2483
C.J. Moore 576-6225
Col E.C. Olgeaty 787-3272
Col J.M. Nauseef 858-2136
Col M.W. Gentle 487-5100
W.H. Bickerstaff, Jr 875-5781
LTC R.A. Johnson 945-2181
Col E.G. Gunderson (O&M) 576-5226
Col J.L. True, Jr (ASIF) 576-4648
Col J.P. Morris 449-9852
Col J.V. Patton 271-4140
LTC G.R. Gallimore 692-3620
Col D.P. Adamson, Jr 574-4656
Col A.W. Neal 480-6463

Cost Director
LTC R.D. Skees 317-552-3605
LTC D. Hale 576-5541
(Vacant) 787-4153
Col W.F. Moore 858-5127
Col R.L. Ryan 487-3102
Maj W. Duncan 875-5335
Capt R.W. Carpentier 945-2348
LTC J.M. Franco 576-2023
LTC R.C. Wallace 449-1507
(Vacant) 271-4346
LTC L.N. Takamura 692-3466
Col B.L. Haas 574-7006
Col F.E. Thieme 480-6859

Accounting & Finance Director
LTC (S) M. Douglass, Jr 317-552-5531
J.F. McKeon 576-5096
Col P.A. Meserve 787-6436
Col R.O. McDonald 858-2231
Col L.T. McKay, Jr 487-2527
Maj G.E. Taylor 875-5358
Ms C.L. Cates 945-2268
Col R.J. Eyermann 576-4232
LTC L.W. Buxton 449-9225
Col B.S. Harland 271-4761
Maj W.M. Bedor 692-3728
Col V.J. Mikus 574-4871
Col W.F. Mallett, Jr 480-7260

Capt P. Foster 926-4153
R.H. Murphy 945-8121
K. Payne 225-4610
Z.E. Spitzer 970-6477
Capt R.C. Leath 354-1281
(Vacant) 876-7448
Mrs N. Goodlet 487-6357
Capt M.D. Miller 297-5597
Capt M.T. Wallace 246-5633
C.O. Bloodworth 468-4940
B. Phillips 854-7212
LTC J. Botta 225-0885
E.D. Brown 926-4612
LTC G.G. Hollinger 259-2770

None
Capt M.L. Droll 945-6144
None
None
TSgt M.P. Johnson 354-1281
None
None
LTC J.T. Nangle 297-5623
Lt J.J. Landino, Jr 246-5631
Capt M.M. Aldridge 468-5202
Capt J.E. Pugh 854-2512
LTC L. Cole 858-4336
F. Ratliff 926-4614
Capt R.L. Latreille 259-2317

Maj G. Harrison 926-7626
G.C. Fields 945-6144
J. Coleman 225-6624
J.A. Troche 970-6435
CMSgt C. Sovine 354-6261
None
TSgt M. Fromm 487-6357
Capt F.E. Coughenour 297-5580
None
L.A. Collier 468-3750
Capt R. Heller III 854-7212
Col A. Arvizu 858-4336
None
Maj S.R. Redfield 259-3160

*Telecommunications Certification Operations Director Col (S) K. Poch (ACO) 576-5219

Key Comptroller Personnel

	Base Comptroller		Budget	
		Autovon		Autovon
ALASKAN AIR COMMAND				
Eielson AFB, AK	Capt C.A. Domangue	317-377-4233	Capt E.L. Hearon	317-377-5280
Elmendorf AFB, AK	Maj R.L. Rolsen	317-552-2375	Capt A.H. Smith	317-552-2196
AIR FORCE COMMUNICATIONS COMMAND				
Andrews AFB, MD (RISD)	S. Wilson	858-5744	(Vacant)	858-5744
Gunter AFS AL (SISC/RMB)	LTC R.S. Ferguson	446-3391	S.S. Summerford	446-4564
Hickam AFB, HI (PACISD)	Capt R.L. Parks	449-2177	SMSgt R.M. Lee	449-1734
Kapaun AS, GE (EISD)	LTC A.A. Clayton	489-6215	D.N. Mathews	489-6207
Langley AFB, VA (TISD)	W.D. Barker	574-5925	Capt L.E. Trower	574-7593
Offutt AFB, NE (SISD/XQF)	Maj C.W. Davis, Jr	271-5878	Lt K. Burke	271-5921
Peterson AFB, CO (SPISD)	Capt T.W. Gursknis	692-5660	Ms V. Naber	692-3452
Randolph AFB, TX (ATISD)	Capt W.J. Heath	487-5074	CMSgt C.H. Anderson	487-5074
Scott AFB, IL (AISD)	LTC R.D. Youngblood	576-3712	Capt D.M. Branch	576-3712
Tinker AFB, OK (EID)	LTC W.H. Wright	884-9277	Ms D.L. Vela	884-9334
Wright-Patterson AFB, OH (LISD)	R.C. Smith	787-7413	Capt C. Bolton	787-7413
AIR FORCE LOGISTICS COMMAND				
Davis-Monthan AFB, AZ (AMARC)	Capt M. Lipps	361-3808	C. Kelly	361-3450
Hill AFB, UT (OO-ALC)	Col C.J. Kholos	458-4666	R.D. McArthur	458-7171
Kelly AFB, TX (SA-ALC)	Col S. Frost, Jr	945-4408	K.O. Harzman	945-3011
McClellan AFB, CA (SM-ALC)	Col R.A. Murray	633-6341	J.M. Anderson	633-5011
Newark AFS, OH (AGMC)	J.W. Glenn	580-7222	W.G. Arnold	580-7267
Robins AFB, GA (WR-ALC)	Col G.H. Bowman	468-2045	C.H. Worthey	468-2395
Tinker AFB, OK (OC-ALC)	Col J.N. Worley	339-2001	L.A. St Cyr	339-5647
Wright-Patterson AFB, OH (2750 ABW)	Col E.W. Wakeham	787-2516	D.I. Moeller	787-7387
AIR FORCE SYSTEMS COMMAND				
Arnold AFS, TN (AEDC)	Col R.C. Owens	340-5530	G. Welty	340-5606
Brooks AFB, TX (AMD)	Col R.A. Venezia	240-2802	Capt D.R. George	240-2403
Edwards AFB, CA (AFFTC)	Col M.K. Trostle	527-3710	J.L. Dodson	527-2920
Eglin AFB, FL (AD)	Col R. Metzger	872-3013	J.D. Sirmans	872-5398
Griffiss AFB, NY (RADC)	A.S. Sisti	587-3507	J.E. O'Halloran	587-3509
Hanscom AFB, MA (ESD)	Col D.G. Kanter	478-5161	LTC R.E. Johnson	478-5173
Kirtland AFB, NM (AFCMD)	LTC J.J. Cloos	244-9881	R.E. Sauve	244-7826
Los Angeles AFS, CA (SD)	Col T.J. Speed, III	833-0188	D.L. Schnapp	833-1316
Norton AFB, CA (BMO)	Col R.S. Bowen	876-6637	G.M. Mitchell	876-5455
Patrick AFB, FL (ESMC)	Col H.J. Pawlak	854-7218	C. Davis	854-4231
Vandenberg AFB, CA (WSMC)	Maj G. Clevenger	276-6741	C. Quigley	276-5961
Wright-Patterson AFB, OH (ASD)	Col R.A. Johnson	785-5917	L.S. Rosengarten	785-2770
Wright-Patterson AFB, OH (FTD)	LTC J.B. Sparks	787-5311	W.M. Krise, Jr	787-2347
AIR TRAINING COMMAND				
Chanute AFB, IL	LTC H.M. Rendon	862-2410	Capt M.D. Mason	862-3325
Columbus AFB, MS	LTC G.L. Frazer	742-7725	F. Dreher	742-7431
Goodfellow AFB, TX	Maj (S) S.J. Nugent	477-3772	Ms R. Peterson	477-3790
Keesler AFB, MS	Col C.H. Melby	868-3525	Capt R. Bick	868-4640
Lackland AFB, TX	Col T.E. Norris	473-2557	Capt A. Walker	473-4175
Laughlin AFB, TX	Maj J. Hardy	732-5204	Ms V. Anderson	732-5231
Lowry AFB, CO	Col B. Lester, Jr	926-2172	Ms M. Nowakowski	926-7296
Mather AFB, CA	LTC R.S. Hilber	828-4754	Capt J.F. Conroy	828-3579
Maxwell AFB, AL (AFROTC)	Ms E.L. Mattson	875-2791	Ms C. Whitt	875-2791
Randolph AFB, TX	LTC R. Hays	487-4219	K. Hayes	487-2738
Reese AFB, TX	Maj L. Cox	838-3518	D.A. McIntire	838-3448
Sheppard AFB, TX	Col W.E. Cockerham	736-2015	E. Seyler	736-2997
Vance AFB, OK	LTC A.W. Locke	962-7269	L. Shaw	926-7211
Williams AFB, AZ	LTC S.H. Russell	474-2511	S. Steltz	474-5512
SARPMA—San Antonio, TX	F.L. Blake	471-2671	H. Salvatierra	471-2781

By Major Commands & Bases

Cost

Autovon

Capt R.J. Metcalf 317-377-2246
Lt I.C. Godfrey 317-552-2360

(Vacant) 858-5744
Lt D.R. Davidson 446-4069
SSgt F.S. Clarin 449-5887
Capt J.T. Pede 489-6215
SSgt W.E. Holman 574-7594
Capt J. Patterson 271-2129
MSgt L. White 692-5661
2Lt R.L. Stegall 487-5074
J.F. Knobloch 576-3712
Capt S. Hardersen 884-9231
B.H. White 787-7413

C.C. London 361-4954
B. Josten 458-4702
R.A. Tatum 945-6137
Capt J.R. Gibson 633-6491
H.P. Head 580-7238
L. Weatherford 468-5485
E.E. Cochran, Jr 339-7360
M. Twaits 787-7083

1Lt D.R. Jobe 340-5604
J.M. Marsden 240-3261
L.W. Ingram 527-4647
O.L. Soler 872-2151
None
R. Siegel 478-2677
P. Blucker 244-3223
Col P. Cunniff 833-0088
D. Hansen 876-6835
LTC S. Hipsley 854-6288
SSgt H. Warren 276-5961
R. Neff 785-6483
J.M. Shawley 787-2348

Ms M. Doran 862-2722
C. Ruehling 742-7871
Ms B. Hubbart 477-3781
Ms P. King 868-2875
D. Parks 473-4191
1Lt C. Rhodes 732-5656
Capt R. Selch 926-4092
Capt J. Conroy 828-3129
1Lt B. Sterling 875-5569
W.G. Cornett 487-5642
2Lt J. Kinsey 838-3577
Capt A. Grey 736-2866
TSgt J. Schwendler 962-7189
J. Leibold 474-6712
J. Bailey 471-6371

Accounting & Finance

Autovon

Capt V. Siratt 317-377-4140
Capt J.R. Thalacker 317-552-3065

None
None
None
None
None
None
None
J.D. Banse 487-5064
CMSgt G.C. Tannehill 576-3712
None
None

J. Mitchell 361-4931
LTC Dennis M. Yoggerst 458-4833
Maj T.H. Cuevas 945-8471
Maj C.R. Blauw 633-3219
1Lt J.S. Hurst 580-7710
Maj M. Dunbar, Jr 468-3816
LTC J.C. Stanley 339-2155
LTC T.A. Gagnon 787-3816

Capt G.L. Magnuson 340-5615
Capt P.R. Wies 240-3800
Capt P. Davidson 527-4416
Maj R.L. Mowbray 872-4355
F.W. Swierat 587-3402
LTC J.W. Hasselquist 478-5868
Capt G. Leu 244-5910
Maj G.M. Kilgore 833-1610
None
(Vacant) 854-5801
B. Fisher 276-5701
LTC D.A. Gibney 785-3818
D.M. Ison 787-2347

Capt R.E. Schramm 862-2017
1Lt A.T. Kitt 742-7725
Capt B.W. Pearson 477-3752
Capt R. Lowe 868-3995
R. Elizondo 473-2831
Capt N. Klump 732-5203
Capt S. McLendon 926-2252
Capt R.S. Matzke 828-2979
Ms B. Cantrell 875-2791
Maj D. Barber 487-5502
1Lt M. Johnson 838-3432
Capt T.M. Freeney 736-2009
CMSgt J.W. King 962-7427
Capt C. Ogren 474-6549
J.B. Lopez 471-2177



Key Comptroller Personnel... (Continued)

	Base Comptroller		Budget	
		Autovon		Autovon
AIR UNIVERSITY				
Maxwell AFB, AL (AU)	Col R.E. Watkins	875-7535	W.H. Bickerstaff, Jr	875-5781
Wright-Patterson AFB, OH (AFIT)	None		B. Wyda	785-3045
MILITARY AIRLIFT COMMAND				
Altus AFB, OK	Maj D.K. Berger	866-6419	J.P. Overfield	866-6233
Andrews AFB, DC	LTC R.R. Zinke	858-5736	Capt T. Sloan	858-7266
Charleston AFB, SC	LTC A.R. Oglietti	583-3388	G. McCants	583-2656
Dover AFB, DE	LTC D.L. Rosell	455-6701	1Lt M. Punch	455-6735
Hurlburt Fld, FL	LTC E.C. Blaxton	872-6419	1Lt M.R. Yasher	872-6178
Kirtland AFB, NM	Maj K.C. Guyette	244-2761	2Lt T.A. Grimes	244-4695
Lajes AB, Azores	Maj S.B. Morris	4212	Capt K.F. Morgan, II	4150
Little Rock AFB, AR	Maj I.L. Neveu, Jr	731-6787	Capt C.F. Witter	731-8394
McChord AFB, WA	LTC G.W. Corwin	976-2105	C.E. Beyer	976-3851
McGuire AFB, NJ	Col F.G. Kennedy, Jr	440-4087	A.J. Emmi	440-2515
Norton AFB, CA	LTC L.E. Moser	876-2501	M.J. Hamel	876-5853
Pope AFB, NC	LTC W.N. Burks	486-4220	2Lt J. Bonner	486-2581
Rhein-Main AB, GE	Maj P.E. Torango	7182	Capt M.S. Moon	7082
Scott AFB, IL	Col F.L. House	576-5218	Capt J.M. Hurst	576-4156
Travis AFB, CA	Col R.J. Rutledge	837-2251	Capt A.L. Taylor	837-3751
PACIFIC AIR FORCES				
Clark AB, Philippines	Col J.D. Scott	882-1101—894-8226	Capt M.L. McElhaney	882-1101—894-8143
Hickam AB, HI	LTC L.S. Garner	430-0111—449-1892	Lt A.D. Pfeffer	430-0111—449-6528
Kadena AB, Japan	LTC R.J. Marks	630-1110—634-1393	Capt D.R. McDaniels	630-1110—634-1926
Kunsan AB, Korea	LTC G. Hernandez	272-4401—4213	Capt G. Minor	272-2345—4772
Misawa AB, Japan	Maj (S) M.G. Hilliard	226-6039—3291	Capt J.D. Smith	226-6039—3296
Osan AB, Korea	LTC W.C. Curtis	284-4110—4230	Capt K.W. Wooden	284-4110—4234
Yokota AB, Japan	Col A.N. Corea	248-1101—225-8104	Lt Province	248-1101—225-1914
STRATEGIC AIR COMMAND				
HQ 8AF	LTC R.C. Knowles	781-3564	Capt J.F. McKay	781-4933
HQ 15AF	LTC D.P. Cabrera	947-4801	T.M. Keating	947-4802
Andersen AFB, Guam	Maj R. Canny	315—366-8106	Capt A.M. Thomas	315—366-4225
Barksdale AFB, LA	Maj B.A. Welsh	781-3237	C. Colvin	781-4257
Beale AFB, CA	LTC L.B. Paulson	368-2242	D.I. Miod	368-2612
Blytheville AFB, AR	Maj H. Kojzarek	637-7235	B.S. DiMattia	637-7815
Carswell AFB, TX	LTC (S) K.W. Stith	739-5413	M.P. Roat	739-7552
Castle AFB, CA	LTC G.C. Mihata	347-2375	B.J. Myrick	347-2366
Dyess AFB, TX	Maj W.E. Duran	461-3150	R. Duckworth	461-4193
Ellsworth AFB, SD	LTC W. Ruehwein	747-2321	J.W. Flint	747-2045
Fairchild AFB, WA	LTC (S) J.F. Fairbanks	352-2418	B.J. Hogancamp	352-5695
F.E. Warren AFB, WY	Maj R.M. Gruver	481-3541	T. Oligschlaeger	481-3981
Grand Forks AFB, ND	LTC V. Trach	362-6451	D.H. Egstad	362-6189
Griffiss AFB, NY	LTC C.W. Jaskolka	587-4125	R.J. Angelhow	587-3001
Grissom AFB, IN	Maj J.B. Nelson	928-2936	Capt R.E. Rhee	928-2936
K.I. Sawyer AFB, MI	Maj G.L. Kasten	472-2203	D. Johnson	472-2357
Loring AFB, ME	Maj P.S. Wildermuth	920-6175	(Vacant)	920-2490
Malmstrom AFB, MT	Maj A.C. Carroll	632-3579	J. D'Antuono	632-2288
March AFB, CA	LTC J.V. Frazier	947-5230	J.R. Cruz	947-4436
McConnell AFB, KS	LTC (S) R.L. Dewitt	743-6377	M. Putman	743-6751
Minot AFB, ND	LTC W.M. Wilder	344-3059	D.L. Gudmestad	344-3050
Offutt AFB, NE	Col L.L. Coldiron	271-6327	T.J. Collins	271-5474
Pease AFB, NH	LTC L.R. Seifert	852-3617	J.F. Cartier	852-2500
Plattsburgh AFB, NY	Maj R.W. Krapf	689-5292	C.L. Yandoh	689-7636
Vandenberg AFB, CA	LTC M.D. Hutt	276-9733	Capt T.C. Cook	276-9736
Whiteman AFB, MO	LTC J.B. Cramlet	975-3481	D.J. Sparks	975-3171
Wurtsmith AFB, MI	Maj E.D. Sanchez	623-6751	R.W. David	623-6473

Cost

Autovon

Maj W. Duncan 875-5535
None

J.R. Harris 866-7768
Capt N.D. Carter 858-5357
Capt (S) R.L. Schneider 583-2658
Capt C.L. Hanson 455-6425
2Lt M.R. Gabrielson 872-7180
1Lt C.D. Chatman 246-0755
Capt D.T. Wells 6275
Capt J.C. Singsaas 731-6407
Capt G.P. Cyr 976-5161
1Lt P.G. Polinsky 440-3833
2Lt D.M. Peebels 876-4577
J.M. Minter 486-2391
Capt V.J. McBride 7906
Capt D.L. Weelborg 576-8547
1Lt K.P. Calabio 837-2166

Capt R.E. Loyd 882-1101—894-8257
Capt C.L. Cox 430-0111—449-6690
Capt L.J. Muth 630-1110—634-1145
Capt B.L. Taylor 272-2345—4772
Lt V.N. Simmons 226-6039—3408
Capt G.J. Placke 284-4110—4234
Capt K.L. Tew 248-1101—225-7957

Maj P.R. Sicard 781-3721
Lt R.R. Murillo 947-4801
Capt J.D. Weidert 315—366-3286
Capt E.F. Hester 781-3598
Lt B.L. Busby 368-2164
Lt J.P. Burke 637-7440
Lt L.K. Lyons 739-5573
Lt M.E. Stamps 347-2425
Capt A.B. Lyons 461-4161
Lt J.S. Riechman 747-2778
Lt R.M. Troyanowski 352-5695
Capt J.H. Tennant, Jr 481-2869
Lt J. Matos 362-6164
C.S. Paige 587-7170
Capt P.L. Meyer 928-2936
Capt D.J. Thompson 472-2193
G.J. Theriault 920-2269
Lt G.E. Thompson 632-3821
Capt W.E. Mack 947-4395
Lt D.C. Johnson 743-5536
Capt R.A. Leathers 344-3077
Capt D.A. Raykovich 271-3879
Lt P. Robinette 852-3579
Capt M.W. Spader 689-5587
Capt D.J. Sanchez 276-9964
Capt J.F. Perry 975-3094
Capt P.R. Prine 623-6697

Accounting & Finance

Autovon

Maj G.E. Taylor 875-5358
J.A. Wells 785-3294

2Lt Winfred G. Moore 866-7535
None
1Lt J. C. Karsen 583-3387
Capt V.J. Wood 455-6704
CMSgt H. Roithmeier 872-6224
Capt P.L. Cales 244-5745
2Lt D.A. Hill 5174
Capt (S) V.D. Gerheim 731-6037
Capt C.R. Maddux 976-5969
Capt D.P. Barnett 440-4036
Capt H.E. Swims 876-5428
Capt M.A. Blake 486-2202
Capt G.D. Stokes 6120
Capt D. Alonzo 576-5168
Capt S.D. Rowe 837-3907

Capt T.E. Rohl 882-1101—893-3358
Capt R.D. Meacham 439-0111—449-6093
Capt J. Gibson 630-1110—634-3609
Lt E.J. Miller 272-2345—5414
Lt K.L. Evans 226-6039—3063
Capt L.C. Williams 284-4110—5620
Capt A.J. Lynch 248-1101—225-7772

None
None
Lt D.R. Tusi 315—366-6250
R.E. Walling 781-4674
Lt W.F. Heard 368-2149
Lt E.F. Ramos 637-7114
Capt A.C. Thompson 739-7474
Capt C. Todaro, Jr 347-2448
Capt K.Q. Oglesby 461-3048
Capt K.E. Mitts 747-2363
Capt T.D. Sebolt 352-2155
Capt J. Christiansen 481-3811
Capt P.O. Fernandez 362-6130
Capt R.G. Andersen 587-3122
Capt J.R. Timms 928-2415
Lt R.D. Reedy 472-2227
Capt M.R. Butler 920-6177
Capt J.F. Christina, Jr 632-2414
Capt A.K.W. Young 947-5374
Lt F.M. Alleman 743-5935
Capt L.O. Tarbet 344-3048
Capt C.L. Thomas 271-3030
J. Genimatas 852-3526
Lt L.F. Magee 689-5537
Capt J.T. Chan 276-4031
Capt L. Hill 975-3482
Capt J.E. Perkins 623-6001



Key Comptroller Personnel... (Continued)

	Base Comptroller		Budget	
		Autovon		Autovon
SPACE COMMAND				
Clear AFS, AK	None		TSgt P.M. Quinn	317-485-6309
Peterson AFB, CO	Maj J.C. Lazor	692-4845	J.B. Himberger	692-4849
Sondrestrom AB, GL	Capt D. Baker	632-6000-290	Capt D. Baker	632-6000-290
Thule AB, GL	Capt M. McGrevey	834-1211-2586	Capt M. McGrevey	834-1211-2586
Woomera AS, AS	Maj L.W. Marang	730-1350-Drop 1	Maj L.W. Marang	730-1350-Drop 1
Falcon AS, CO	Maj G. Smith	560-5102	C. Vale	560-5103
TACTICAL AIR COMMAND				
9AF	Maj E.R. Smith, Jr.	965-2235	Capt M.W. Darby	965-3221
12AF	Maj J.F. Horn	685-2701	None	
Bergstrom AFB, TX	LTC R.W. Schuetz	685-3326	Lt J.A. Bryan	685-3327
Cannon AFB, NM	Maj F.A. Winczner	681-2731	Capt D.D. Davis	681-2678
Davis-Monthan AFB, AZ	LTC M. Weitman	361-5578	J. Fayee	361-4567
England AFB, LA	Maj J.L. Huff	683-2367	Capt J.L. Poindexter	683-2226
George AFB, CA	LTC E.L. Cannon	353-2445	Capt R.E. McGaha	353-2440
Holloman AFB, NM	Maj C.H. Probasco	867-5107	Lt S. Streets	867-3785
Homestead AFB, FL	LTC D.W. Blue	791-8320	Capt M.S. Alexander	791-7310
Howard AFB, CZ	Capt R.P. Gustafson	284-5852	Capt J.M. Zepka	284-4201
Keflavik, IC	Capt D. Ascani	450-0111-Ext 4560	TSgt D.J. Bottoms	450-0111-Ext 7491
Langley AFB, VA	Col D.H. Hostvedt	574-2273	Capt N.W. Black	574-7215
Luke AFB, AZ	LTC L.H. Tschirhart	853-7007	Ms D.M. Rowe	853-7000
MacDill AFB, FL	LTC G.C. Langan	968-5187	S.J. Macrina	968-4567
Moody AFB, GA	Maj D.L. Stone	460-3626	Capt J.H. Booth	460-3567
Mountain Home AFB, ID	Maj C.J. Rizzo, Jr	857-2275	D.D. Schreiner	857-2161
Myrtle Beach AFB, SC	LTC R.K. Shamblin	748-7509	Lt W.A. Wright	748-7729
Nellis AFB, NV	Col E.C. Neid	682-2593	Capt A. Hernandez, Jr	682-4580
Seymour Johnson AFB, NC	LTC W.C. Budzinski, Jr	488-6424	Capt P.V. Dilozenzo	488-6424
Shaw AFB, NC	LTC R.C. Cox	965-2345	Capt J.R. Poppleton	965-2151
Tyndall AFB, FL	LTC D.L. Jackson	970-3265	Capt L. Clark	970-3264
US AIR FORCES IN EUROPE				
Alconbury RAF, UK	LTC A.M. Kruschwitz	223-2439	Capt J.N. Harrison	223-3391
Ankara AS, TU	Maj L.J. Abrams	672-3142	Capt J.P. Martin	672-2118
Aviano AB, IT	Maj K.C. Baker	632-2319	A. Raffin	632-2369
Bentwaters RAF, UK	LTC L.B. Ruble	225-2522	Capt P.R. Boore	225-2332
Bitburg AB, GE	LTC R.E. Crews	453-7840	Capt G.T. Hopson	453-7720
Camp New Amsterdam, NL	Maj R.W. Bole, II	Opr Asst-3156	Capt K. Conrad	Opr Asst-2979
Chicksands RAF, UK	Capt J.P. Davis	234-2245	Lt C.M. Board	234-2245
Comiso AS, IT	Maj K.J. Glover	628-8796	Capt T.G. White	628-8396
Fairford RAF, UK	Capt R.A. Eisenhardt	247-2299	(Vacant)	247-2936
Florennes AB, BE	Capt F.W. Freeman	Bitburg Ofc 211	Capt F.W. Freeman	Bitburg Ofc 211
Greenham Common RAF, UK	Maj M.E. Dubeau	263-2440	Capt D.L. Burnett	263-2160
Hahn AB, GE	LTC M.L. Stinnett	450-7289	Capt J.C. Frye	450-6358
Hellenikon AB, GR	Maj J.M. Medlin	662-5307	Capt M. Zielinski	662-5669
Hessisch-Oldendorf AS, GE	Capt B.R. Dass	Opr Asst-236	Capt B.R. Dass	Opr Asst-236
Incirlik AB, TU	LTC G.T. Stringer	676-6607	Capt H.J. Phillips	676-6105
Iraklion AS, TU	Maj J.D. Mason	668-3969	Lt C. Jones	668-3970
Izmir AS, TU	Capt P.M. Coley	675-3225	Capt P.M. Coley	675-3226
Lakenheath RAF, UK	LTC S. Sims	226-3709	Capt R.J. Sanders	226-3709
Lindsey AS, GE	Capt S.L. Benson	339-3710	CM Sgt J.M. Fowler	339-3620
Mildenhall RAF, UK	LTC R. Kowalske	238-2387	(Vacant)	238-2108
Ramstein AB, GE	LTC W. Takehara	480-2336	Capt T. Gardner	480-5722
San Vito AS, IT	Maj R. Zimmerman	622-3355	Lt C. Millsap	622-3481
Sembach AB, GE	Maj D.L. Bennett	496-7497	Capt M.C. Liska	496-7503
Spangdahlem AB, GE	Maj J. Smith	452-6541	Lt M.A. Harris	452-6531
Tempelhof Ctrl Apt, GE	Capt G.H. King	332-5304	CM Sgt Livingston	332-5310
Torrejon AB, SP	Maj J.E. Reynolds	723-7400	Capt V. Rampley	723-6309
Upper Heyford RAF, UK	LTC D.G. Prout	263-4901	Capt P.R. Anderson	263-4173
Wethersfield RAF, UK	None		MSgt U.I. Escalona	224-2243
Zaragoza AB, SP	Maj J.O. Fish	724-2446	Capt K.W. Harvey	724-2259
Zweibrucken AB, GE	Maj R.W. Foster	498-2502	Capt B.S. Cain	498-2559

Cost		Accounting & Finance	
	Autovon		Autovon
None		None	
Capt D. Weelborg	692-4630	Capt W.S. Gilley	692-4759
None		SSgt J.F. Moody	632-6000—285
None		TSgt K.A. Plichta	834-1211—2681
None		TSgt M.A. Zykofsky	730-1350—Drop 1
Lt A. Kessler	560-5107	None	
Lt S.R. Warner	965-3714	Capt D.J. O'Marah	965-2235
None		None	
Capt K.L. Zinn	685-3328	Capt I.G. Spratt	685-3241
Lt T.A. Adams	681-2375	Lt D. Misenhimer	681-2496
Capt (S) L.T. Abbott	361-4461	Capt G.M. Mclver	361-4867
Lt M.A. Nedd	683-2224	Capt C.B. Avery	683-5689
Capt K.D. Redd	353-2510	Capt J.J. Soto	353-2436
Capt B.A. Russell	867-5303	Capt E.M. Jackson	867-5547
Lt L.A. Burke, Jr	791-8664	Capt (S) R.L. Schantz	791-8575
Capt W. Sanchez	284-4159	Capt (S) I.M. O'Neil	284-5041
TSgt H. Phillips	450-0111-Ext 7491	CMSgt E.L. Franklin	450-0111-Ext 4286
Capt E.A. Avila	574-2806	Capt H.M. Lister	574-3426
Lt K.E. Johnson	853-7778	Capt (S) E.J. Miller	853-6033
Lt R.W. Stewart	968-3614	Capt P.C. Cruz	968-5458
Capt I.G. Dionne	460-3674	Capt S.M. Monzingo	460-3294
Capt A.A. Ramcharan	857-2293	Lt D.A. Peterson	857-2223
Capt J.H. Poindexter	748-7545	Lt T. Taylor-Hunt	748-7752
Capt M.J. Remeika	682-4030	Capt R.D. Watson	682-2513
Lt J.M. Wadden, III	488-6424	Capt (S) P.J. Singleton	488-6208
Capt R.A. May	965-3331	Capt (S) M.C. Roberts	965-2318
Capt R.W. Rush	970-3128	Capt B. Stone	970-2300
Lt M.V. Lowe	223-2714	Lt D.A. Vansant	223-3291
Lt M. Kondas	672-3142	Capt M. Anthony	672-3120
MSgt P. Mariano	632-2374	Capt D. Evans	632-2458
Capt S.J. D'Eon	225-2124	Capt G.A. Tilley	225-2124
Capt K.I. Payne	453-7316	Capt J.M. Fetter	453-7504
Capt H. Alvarado	Opr Asst—2905	Capt R.E. Boozer	Opr Asst—3166
Lt J.M. Vollmer	234-2430	CMSgt Wellens	234-2277
Capt M. Robertson	628-8242	Capt J.J. Woods	628-8601
TSgt B.L. Harris, Jr	247-2299	CMSgt Dean	247-2976
Capt P.D. Schenk	Bitburg Ofi 211	CMSgt White	Bitburg Ofi 2402
Lt E.O. Johnson	263-2135	Capt J.A. Crossland	263-2604
Capt K.E. Holden	450-7783	Capt M.T. Radcliffe	450-7115
Lt M.A. Russell	662-5307	Capt P.W. Dragon	662-5241
None		MSgt D. Allen	Opr Asst—246
Capt G.E. Scruggs	676-3181	Capt R.A. Mesko	676-3209
Lt T. Vorce	668-3970	Lt T. Ross	668-3973
Capt D.C. Shaw	675-3225	Lt R.D. Koehn	675-3223
Capt D.B. Tayrien	226-3158	Capt T.G. Quigley	226-2450
Capt R. Jackson	339-3054	Capt R.H. Davis	339-3761
J.B. Grant	238-2787	Lt R.A. Meredith	238-2632
E.J. Maloney	480-2134	Capt R.S. Colclasure	480-5412
Lt T.A. Doyle	622-3452	Lt A.K. Holt	622-3588
Capt D.D. Duclon	496-7560	Capt B.G. McKinnon	496-7443
Lt B.D. Shimel	452-6531	Capt T.J. Eddlemon	452-6257
H. Urban	332-5228	R.C. Brininger	332-5388
Capt V.U. Taguba	723-7329	Capt E.R. Cortes	723-7471
Capt I. Jackson-Mason	263-4665	Capt J. Alleva	263-4191
None		MSgt N.B. Cross	224-2324
Capt D.A. Rye	724-2481	CMSgt J.P. Cannan	724-2432
Capt N.G. Healy	498-2584	Lt D.R. Maestas	498-2474

Comptroller Civilian Career Management Program Policy Council



Mr Richard A. Harshman
Sr Advisor (SAF/FMA)



Mr Joseph P. Popple
Chairman (Dep Compt)



Mr Pat L. Schittulli
Dir of Civilian Personnel

Functional Representatives



Mr J.H. Stolarow
Auditing



Mr J.K. Scott
Accounting



Mr J. Umphrey
Budgeting



Mr L.T. Baseman
Cost

Organizational Representatives



Mr J.W. Boddie
SAF



Mr A.P. Babbitt
AFSC



Mr R.W. Thornett
AFLC



Col C.L. Martin
Other Cmds

Support Members



Ms M. Maust
Executive Agent
HQ USAF/ACX
225-0550



Mr S. Griffith
Career Program Director
AFCPMC/DPCMA
487-6450

T&D Support



(Vacant)

Personnel



Mr D. Hyde

TPS Support



(Vacant)

Sys & Analysis



Mr B. Garza

Operations



Mr L. Vanzant



Ms D. Sloan
Cost



Ms M. Lapaglia
Audit



Ms C. Mangold
Fin Mgt



Ms P. Crager
Budget



Ms D. Boss
Accounting

Editor's Note:

For update of CCCMP current
events, see page 9.



NOTES FROM THE:

Chief for Enlisted Matters

by CMSgt Ruall L. Sewell

Autovon 224-5437

Career Progression Group

The triennial allocation of enlisted grades for FY 87-89 should be at your MAJCOMs by now. Grades are computed by the Career Progress Group (CPG) and the comptroller functional area can expect a 2% reduction over the next 3 years. The new authorizations will go into effect the 4th quarter of FY 87. Stay in touch with your manpower folks to ensure your "fair share" through the allocation process.

Senior NCO Academy Selection Process

In the spring of this year a decision was made to change the selection process. Selection will be based on the sum of an *Individual Senior Master sergeant Selection Board* score and the *USAF Supervisory Examination* score. Air Force Specialty Code (AFSC) equity will be maintained while *early career promotee consideration* will be discontinued. The new Senior NCO Academy central selection process will start immediately.

Releasing from Overseas Assignments

If you are selected as a volunteer, you may withdraw your statement if there is sufficient lead time to reselect other volunteers for the assignment. Release from the assignment will be contingent upon other qualified volunteers being available to meet the reporting date. If there are no other volunteers available—Guess What? (It's Yours). Personnel selected for overseas as non-volunteers will not be released from their assignment except for hardship or humanitarian reasons.

Comptroller Senior NCO Focal Points

The following personnel serve as my principle points of contact at their respective MAJCOMs/SOAs. I am constantly soliciting their ideas on comptroller programs and enlisted matters. Most important is: they are there to serve your needs.

AAC	CMSgt Lou Wood	317-552-3605
AAC	CMSgt Al Oliver	317-552-3627
AFCC	CMSgt Ken Gassett	576-5561
AFLC	SMSgt Mike Scott	787-7232
AFSC	CMSgt Leroy Smith	858-7337
ATC	CMSgt Merl Gaskill	487-3195
ATC	SMSgt Macco Tyler	487-5232
AU	SMSgt Larry Sadler	875-6163
ESC	CMSgt Chuck Anderson	945-2181
MAC	CMSgt Jim Granger	576-3664
MAC	CMSgt Jules Smith	576-5661
MAC	SMSgt Rick Byington	576-5918
PACAF	CMSgt George Seavey	449-9272
SAC	CMSgt Curt Shaffner	271-4889
SAC	CMSgt Dave Clark	271-4346
SPCMD	SMSgt Harold Bechthold	692-3298
SPCMD	SMSgt Greg Gardner	692-3668
TAC	CMSgt Jim Magnotta	574-7006
USAFE	CMSgt Doug Baldwin	480-7260
AFRES	CMSgt Jerry Mathews	468-3750
AFAA	CMSgt Fred Glover	876-5073
AFAFC	CMSgt Mike Thompson	926-7463
AFAFC/CWB	CMSgt Bill Hearn	926-5413
AF/ACF	CMSgt Ernie D'Ercole	225-3107
AF/ACC	SMSgt J.L. Martin	225-3980
TCHTG	CMSgt Pat Murphy	736-6679

Colonels' Group

AFMPC/CC



Col M. McGinty

Col Michael D. McGinty
CHIEF, COLONELS' GROUP

Lt Col Arthur E. Kanarr
DEPUTY CHIEF, COLONELS' GROUP — AV 487-6194



LTC A. Kanarr

No
Photo
Available

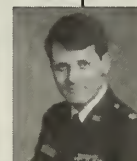
Maj James W. Green
Executive Officer



LTC Johnny B. Drury, Chief
Plans and Operations Division
AV 487-6643



Maj Jeffrey H. Stoker, Chief
Management Division
AV 487-6951



Maj Steven L. Tindell, Chief
Special Actions Division
AV 487-6395



CMSgt W.B. McIntosh Jr., Chief
Records Division
AV 487-6266

Washington Area
Maj Rodney E. Gibson
Deputy Division Chief

SAC, MAC, AFSC,
ATC, AFLC, AFCC,
ESC, AFOTEC, AU, AFRES
Maj Teresa M. Peterson
Resource Manager

Attache, Security Assist,
Joint Overseas
Maj Frank R. Lawrence
Resource Manager

TAC, USAFE, AAC, PACAF,
SPACECOM, CENTCOM,
REDCOM, LANTCOM
Maj Mark K. Holmes
Resource Manager

Medical, Legal and Chaplain
Ms Linnie E. Arquette
Resource Manager

67XX, 69XX, 005X,
49XX, 80XX, 81XX, 82XX
Maj William E. Parsons
Deputy Division Chief

004X, 009X, 31XX,
40XX, 60XX, 64XX, 66XX
Maj Stanley L. Justice
Resource Manager

26XX, 27XX,
28XX, 29X, 65XX
Maj Terry G. Cook
Resource Manager

001X, 0930, 0940,
23XX, 25XX, 55XX,
57XX, 62XX, 70XX,
73XX, 74XX, 75XX, 79XX
Capt Ashby V. Cowart Jr
Resource Manager

Capt Patricia Finnegan
Deputy Division Chief

Capt William M. Crawford
Chief, Retirements & PME

TSgt Kenneth D. Mallory
NCOIC Special Actions
Retirements

SSgt Kelly E. Copelin
Chief Board Support

SSgt William N. Wells
Chief Systems Support

TSgt Stephan C. Tupeck
Deputy Division Chief

A1C Cassandra M. Patterson
Senior Officer Records Mgr

A1C Darrell Stewart
Senior Officer Records Mgr

The Colonels' Group has four divisions that are ready to help you with your Air Force career. The *Management* and *Plans & Operations* divisions are the primary assignment divisions. In the *Management Division*, four resource managers are responsible for all colonel assignments in the AFSCs indicated. The *Plans & Operations Division* has five resource managers who make assignments for colonels in operations AFSCs (i.e., 0026, 0036, 0066, 0076, 0086, 0216, 14XX, 17XX, 18XX, 20XX, and 22XX). Rather than

being organized by AFSC, they are organized by major command or organization, as indicated above. The *Special Actions Division* is responsible for colonel actions concerning quality force issues, senior service schools, retirements, and board support. All colonel and colonel selectee selection folders are maintained by the *Records Division*. This includes reviewing all incoming OERs, citations, and photos prior to acceptance for file in the Headquarters USAF Officer Selection Folder.

Comptroller Officer Assignments Section

FY 87 PCS Policy Changes

It appears that FY 87 will bring significant budget reductions in the PCS funding account. This serious "belt tightening" is a direct result of strong congressional concern that current PCS policies allow people to move too often. In response to these concerns, DOD initiated an extensive review of all PCS policies and directed major changes to the military personnel assignment directive **DOD 1315.7**. This directive, which became effective 1 October 1986, makes movement of military personnel more restrictive and will have significant impact on future assignment methodology. A summary of some of the major changes contained in the revised **DOD 1315.7**, as they affect officers, are provided (specific details have been provided to MAJCOM/DPs and CBPOs):

★ **General Officer approval for all time-on-station (TOS) waivers.** This new policy requires general officer involvement in the request and approval of waivers for members moving PCS CONUS-to-CONUS who do not have 3 years TOS. Current policy authorizes TOS waiver approval at the O-6, AFMPC level. Exact implementation procedures to support this requirement are still being worked by policy makers at AFMPC; however, the "bottom line" is clear—CONUS-to-CONUS moves of personnel with less than 3 years on station will become less frequent, must have "hardcore" mission impact justification, and meet the "scrub" at the general officer level.

★ **Hawaii and Alaska will become 36-month minimum tour areas.** Specifically, comptroller officer positions in Hawaii, Elmendorf AFB, and Eielson AFB will become 36-month minimum tours regardless of an individual's accompanied/unaccompanied status. Assignment selection policies for these areas, however, will not change. Volunteers will be considered for assignment first, after which non-volunteers, if necessary, will be selected via the overseas eligibility roster. Officers serving in these areas will still receive overseas long tour credit. There will be no established rotation date (i.e., no "must move" status after 3 years). The base comptroller position at Shemya AB will remain a 12-month, "remote tour" assignment.

★ **Officers reassigned as consecutive overseas tour (COT) volunteers must serve the prescribed tour length at both locations.** Under this new policy, for example, an officer serving an accompanied 36-month long

overseas tour, who desires a COT assignment to another accompanied 36-month long tour location, must complete full tour requirements at both locations or a total of 6 years overseas. Previous policy, using the same example, allowed an officer on a COT reassignment to only serve the equivalent of an "all others tour" (2 years) at the new duty location or a total of 5 years overseas. Waivers to this policy will be very restrictive and will require, at a minimum, general officer request/approve involvement.

The above new policies will have significant impact on AFMPC, the Air Staff and the MAJCOM's approach to satisfying the dynamic assignment needs of the comptroller force. The ability to obtain "TOS" waivers and reassign officers earlier than normal is clearly more restrictive. Although we will always strive to "place the right officer in the right job at the right time," **DOD 1315.7** will reduce the flexibility of making the optimum officer/job match in every assignment action. Unless thoroughly justified, mission essential requirements dictate otherwise; comptroller officers should generally expect to remain on station at least 3 years before moving within the CONUS. In the same light, officers with 3 years on station should realize they will be the most eligible for reassignment and the opportunity to remain on station over 3 years may be very limited. Regarding voluntary consecutive overseas tour (COT) reassignments, comptroller officers and assignment makers should understand the requirement to serve the full prescribed tour length at both locations and must consider the mission and personal career considerations of serving for longer periods overseas. This new rule may impact the ability of overseas commands to source volunteers for in-theatre reassignments and draw from "within" when considering MAJCOM staffing scenarios. In general, comptroller officers and leaders at all levels must incorporate the revised policies of **DOD 1315.7** into the decision process of filling comptroller manpower requirements and evaluating personal career path timing and progression. As budget cutting in PCS funding appears to be a reality, TOS has taken on new emphasis as one of the key factors in planning comptroller officer assignment strategies of the future.

Comptroller Officer Assignments Section

Autovon 487-5031



Capt Bob Watts is a Comptroller Assignments Staff Officer. He has an MBA from Rensselaer Polytechnic Institute. Background: Accounting & Finance, Budget and Comptroller Plans.



Capt Jeff Steiner is a Comptroller Assignments Staff Officer. His comptroller background includes: Budget at MAJCOM and base levels, Comptroller Staff and Cost & Management Analysis.



A1C Dwayne Sellers is the Personnel Assistant to the Comptroller Officer Assignments Team. This is his first assignment after graduation from the Personnel Technical Training School.

Lt Col Ron Baldassari is Team Chief. He has a master's degree from Ball State University. Background: Budget, Management Analysis, and Communications.



THE AUDITOR GENERAL



Mr J.H. Stolarow

Mr J.H. Stolarow, THE AUDITOR GENERAL—876-4071
B/G B.H. Pflumm, DEPUTY AUDITOR GENERAL—227-6281



B/G B.H. Pflumm
(Pentagon)



Mr K.E. Seifert
(Norton)
876-6667
Operations



Col B.E. Vickerman
(Norton)
876-5729
Resource
Management



Mr B.A. Gardetto
(Wright-Patterson)
787-6355
Acquisition/
Logistics Systems



Mr V.L. Malter
(Norton)
876-6095
Forces & Support
Management



Mr L.D. West
(Norton)
876-4332
Field
Activities

— Staff Directorates —

— Line Directorates —

AFAA Strategic Plan. The Air Force Audit Agency recently took a long-range look at the audit role and mission for the 1990s. This study viewed the AFAA organization with particular reference to potential changes in manpower levels, staffing requirements, planning processes, and relations with Air Force management.

The following summarizes the principal conclusions:

- Internal audit in government will not change materially in the 1990s. Audit will continue to provide independent, constructive assessments of the effectiveness of management controls and the efficiency and effectiveness of programs. Government audit standards will continue to require independent and public disclosure of most audit results. Current trends will continue to stress internal audit organizations requiring greater audit involvement in ADP systems, management control improvements, and reductions in fraud, waste, and abuse. AFAA initiatives to interact with AF officials (audit committee) will enhance the opportunities for improved audit effectiveness.
- The Audit Agency will continue to provide advisory/consultant services. Although no separate organizational element was judged necessary, the AFAA will increase its efforts to inform all Air Force officials of services available.
- The Audit Agency will retain the deployment of auditors into resident audit offices as long as current manning levels are maintained. Continuous audit presence will be provided at area audit office installations and, as resources permit, limited presence at other locations on a TDY basis. However, if manpower reductions and funding limitations are imposed, the audit work force will be deployed into larger, centrally located offices. Top priority audits will continue to be multi-site, Air Force-wide efforts. Accordingly, fewer resources would be available for local audits, thereby reducing installation-level reports. AFAA believes the best mode of operation is the residency concept and will strive to keep manning at current levels.

The Strategic Plan will be presented to the Secretary of the Air Force as input to future AFAA operations.

Audit Efforts in AFLC ADP Modernization. A special audit group was recently established at the request of the Air Staff and

the AF Secretariat to review AFLC ADP modernization efforts. Specific tasking of this group includes review of the following:

- Individual modernization program design and development activity.
- Overall logistics management system integration/testing and telecommunication activity.
- Site activation and system design activities at each of the Air Logistics Centers.
- Reasonableness of controls, documentation and compliance with internal/external requirements of those individual logistics management systems containing financial related data.
- Configuration management and life cycle documentation requirements at the individual program level.

This is an ongoing, high priority program that will continue for several years.

Improvement in AFAA ADP Audit Capability. The *Air Force Information Retrieval System (AFIRS)* course taught at Sheppard AFB, Texas, is undergoing changes, from course title to course content. With continued emphasis on data automation within the Air Force, it became evident the Air Force Audit Agency and other organizations critically needed efficient and effective methods for retrieving and analyzing data maintained on these systems. The existing AFIRS course had become somewhat obsolete and did not adequately address current needs. Representatives from the AFAA and Air Training Command compared current needs with course content and suggested changes to the AFIRS. Although the course length will be the same, the new course content will address computer basics, Phase IV state-of-the-art retrieval techniques, and methodologies for down-loading files from the Phase IV on to smaller microcomputers. This down-loading capability will enable data manipulation and analysis without impacting or compromising master records or files. The new course is oriented to the audit community and will be advertised as the *Auditor Retrieval System (ARS) Course*. The first ARS class is scheduled to begin at Sheppard, beginning 20 October 1986.

DATA SYSTEMS DESIGN OFFICE



Col Piccolo

Director of Comptroller Systems
Col Piccolo
 446-4181
 Associate Director
Mr Foley



Mr Foley



Capt Soby
 Executive Support
 AC/4181



Chief: Mr Kelly
 Prog Mgmt Spt Office
 ACP/4181



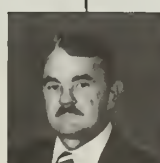
Chief: LTC Deaderick/AV 926-3100
 AFAFC/AFDSO (AC) Liaison Office
 Comptroller Systems Dev Div AFAFC/XSD



Chief: Mr Ford
 Financial Systems Div
 ACF/4374



Chief: Maj Ruter
 Material Systems Div
 ACL/4333



Chief: Mr Atwell
 Management Sys Div
 ACS/3530



Chief: Maj McNelis
 Pay Systems Div
 ACY/3300

General Accounting
 Systems Branch
 ACFA/3496
 Chief: Mr Herndon

—General Accounting
 & Finance System-
 On-Line
 —Automated Travel

Financial Interface
 Systems Branch
 ACFB 4201
 Chief: Capt Graham

—General Accounting
 & Finance System-
 Batch
 —Maintenance Cost
 System (MCS)

Supply Systems
 Branch
 ACLA/4334
 Chief: Mr Russell

—Standard Base
 Supply
 —Aviation Fuels
 Mgmt Acctg System

Medical Material
 System Branch
 ACLB/3696
 Chief: Mr Reagan

—Medical Material
 Accounting System
 —Standard Materiel
 Accounting System
 —Stock Fund Report

Command Systems
 Branch
 ACSA/4247
 Chief: Mr Ogletree

—Command
 Operating Budget
 Submission System
 —Accounting &
 Budget Distribution
 —Command NAFMIS
 —Command-level
 Maintenance Cost
 System
 —Base
 Real Property
 Industrial Fund

Budget Systems
 Branch
 ACSC/4909
 Chief: Mr Ward

—Command Budget
 Automated System
 (CBAS)

Civilian Pay
 Branch
 ACYC/4501
 Chief: Mr Pine

—AF Standard
 Civilian Pay System

Military Pay Branch
 ACYM/3310
 Chief: Ms Cleveland

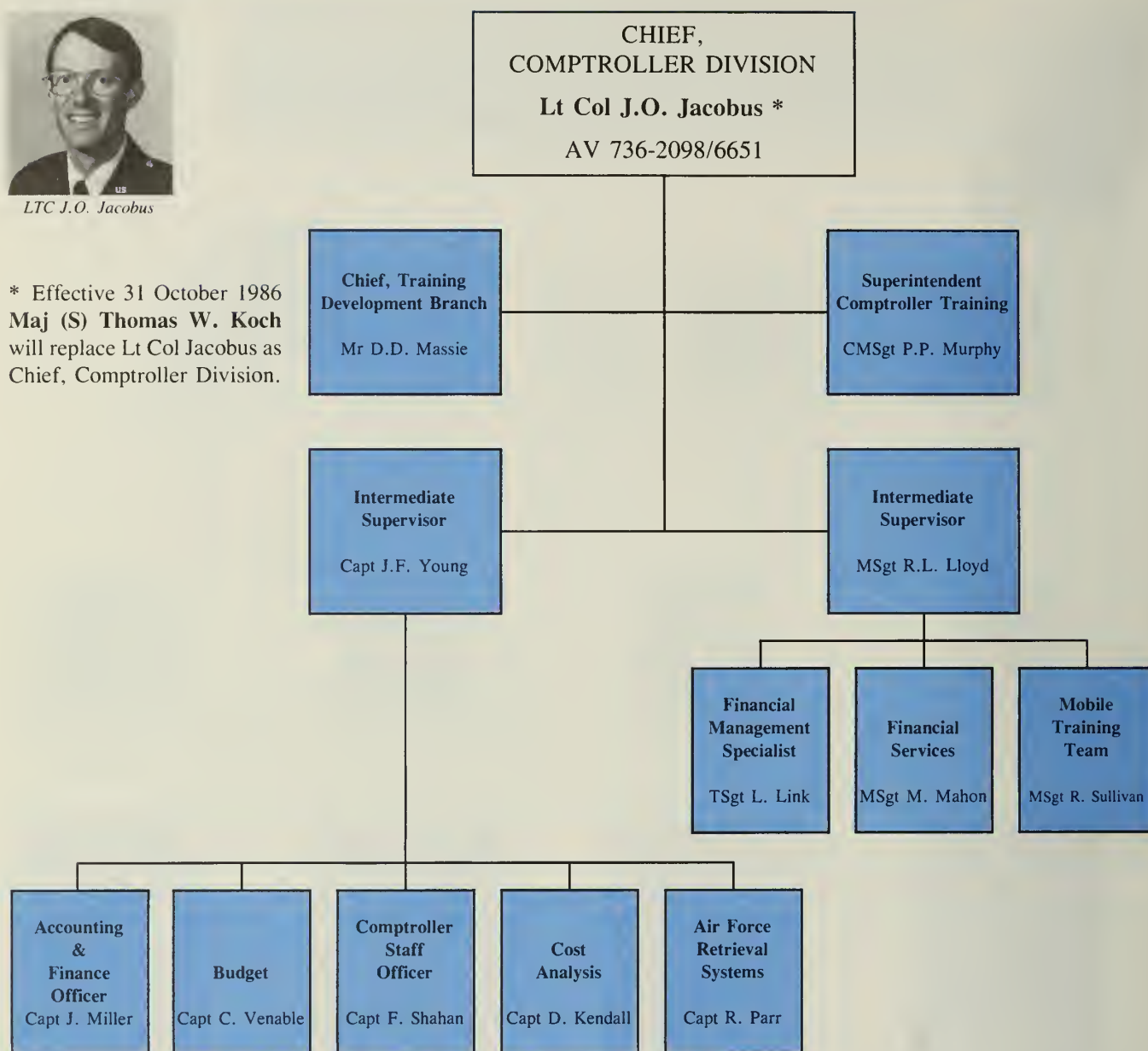
—JUMPS
 —Report of
 Accounting &
 Finance Activities
 —Base
 Nonappropriated
 Funds Mgmt System
 (NAFMIS)
 —Appropriated Fund
 System (MWR)

COMPTROLLER TRAINING DIVISION



LTC J.O. Jacobus

* Effective 31 October 1986
Maj (S) Thomas W. Koch
will replace Lt Col Jacobus as
Chief, Comptroller Division.



by Lt Col J.O. Jacobus

Fiscal Year 1986 has been a very dynamic year for Comptroller Training. Student production, course improvement, computer implementation, and Comptroller Office of the Future (COOF) activities have kept us on our toes!

We have trained approximately 2,200 students in residence during the year and almost every course has experienced a major rewrite.

We now have our **Sperry System 1100** up and running. This minicomputer is currently being used for in-house instructor training. Our people are learning keyboard applications on both the **UTS-40** and the **PC-40** by using the AFAFC preloaded programs. Familiarization is also proceeding as COOF instructors are using the many prompts and processing steps to bring the computer online, take it down, and recover from "crashes." As of this time, we have received the *Base Accounts Receivable System (BARS)*

program and are eagerly awaiting the other software that is needed to put the **Sperry** at its full capacity teaching COOF applications in the classroom. We also "self help" wired our classrooms so we can eventually connect all our micros to the **Sperry 1100**. COOF orientation is being provided at this time at our basic Accounting and Finance enlisted courses. This initial orientation will be replaced by task-oriented training in October 1987. The Cost Analysis computer swap, placing **Z-100s** vice **B-23/25s** in their classrooms, has been completed. We now have 63 **Z-100s** being utilized in direct support of our resident training programs.

Timely implementation of constant changes has been our trademark this past year. We have a dedicated, outstanding staff and are looking forward to even more challenges in Fiscal Year 1987!

Professional Military Comptroller School

Faculty of the PMCS, Air University

Maxwell AFB AL 36112-5712

Col Richard E. O'Neill, USAF.
BA, Economics, St. Joseph's University; MA, Economics, Wharton School, University of Pennsylvania. Major Background: Comptroller, Budget, Cost.



LTC Gary G. Payne, USAF. BBA, Accounting, North Texas State University; MS, Personnel Administration, Central Michigan Univ; CPA. Major Background: Budget and Accounting.



Cdr David L. Bailey, USN. BS, Industrial Mgt, Georgia Institute of Technology; MBA, University of Hawaii. Major Background: Patrol Aviation, Oceanographic Research, Programming, Comptroller.



LTC Conrad F. Koller, USA. BS, Accounting, DePaul University; MS, Business Admin, Webster University. Major Background: Field Artillery; Inspector General, Comptroller.



LTC Charles E. Daugherty, USAF. BS, Accounting, McNeese State University, Lake Charles, LA; MS, USC; Certified Public Accountant. Major Background: Acctg and Budget.



Maj Donna M. Taylor, USAF. BA, Accounting, Inter American Univ of Puerto Rico; MBA, Management, Webster College. Major Background: Budget, Acct and Finance, Comptroller Plans.



LTC Brian W. Donovan, USAF. BA, Economics, St Francis Xavier Univ; MA, Economics, Fordham Univ. Major Background: Instructor Pilot, KC 135 (Tanker) and E-3A (AWACs), Economics.



Maj Joe D. Cook, USAF. BS, Finance, University of Arkansas; MS, Management, University of Nebraska; Air Command and Staff College. Major Background: Budget.



Maj Wendell J. Geng, USAF. BS, Accounting, Louisiana Tech Univ; MS, Public Admin, Webster College. Major Background: Comptroller, Budget, Accounting & Finance.



Capt H. Lewis Martin, USAF. BS, Management, MPA, Public Administration, Golden Gate University. Major Background: Budget, Comptroller.



Ms Catherine W. Wright, BS, Accounting, Alabama State University; MBA, Auburn University at Montgomery. Certified Cost Analyst. Major Background: Cost and Mgmt Analysis.

AUTOVON 875-6656

by Col Richard E. O'Neill, Commandant

The past year once again has been a year of change for the Professional Military Comptroller School (PMCS).

I arrived in July as the new commandant, replacing **Col Charles K. "Chuck" Crawford** who became the DCS/Comptroller, Air Training Command, Randolph AFB, TX. We all wish him the best in his new assignment.

In addition, **Lt Col Sterling Roth** moved to a hardship tour at Hickam AFB HI with the AF Audit Agency. **Capt Dave Cortez** moved to Wright-Patterson AFB OH to begin work on a master's degree in cost analysis.

Maj Donna Taylor arrived as a new faculty member in July. Her last assignment was as a student at the Air Command and Staff College. **Capt Lew Martin** will arrive this month from HQ SAC, filling our last vacancy.

Over the past year there have been some evolutionary changes to our curriculum. Gramm-Rudman-Hollings became a major focus with the majority of our senior comptroller personnel from all Services. Everyone's interpretation was different concerning how

the bill would impact their functions.

The *Information Science* (computer) area is also undergoing a few changes. The Navy graciously provided six additional **Z-100** computers to PMCS this past year with two being IBM compatible. Six **Sperry PCs** are on the way which bring our total computer availability to 23. Our goal within the next 6 months is to convert the **TEMPO** and **XNBP** planning exercises from the **Honeywell 6000** time-sharing system to the **Z-100s**. We hope to offer more exposure to different software programs like **DBASE III** and **ENABLE** in the very near future.

I look forward to the challenges we will face in the education arena this next year. The faculty and staff are the most professionally competent people you will find anywhere in the comptroller field. We are an asset of the DOD Comptroller Community, and hope you will use us as such. My goal, along with that of the Service Comptrollers, is to maintain the reputation of PMCS as the premiere DOD financial management educational institution.

PMCS Graduates: Class 86-C Graduated 6 June 1986

Their names, ranks and "Idea" paper titles are listed below.

U.S. Air Force (33)

Berger, Dale K., Maj—LD67001A—Consolidation: An Installation Level Perspective
Bradley, Richard D., GM-13—LD67004A—How We Get Government Software for Business Application
Burbridge, William L., GS-12—LD67006A—Command Management Information: A Comptroller Function?
Cochran, Elmer E. Jr, GM-13—LD67008A—Should We Abandon our Management Assistance Service?
Colucci, Anthony M., GM-13—LD67011A—Career Broadening and CCCMP—A Personal Viewpoint
Cory, Bryan J., LTC—LD67012A—Foreign Military Sales Payment Schedule Reviews
Cox, Luther E. Jr, Maj—LD67013A—Military and Civilian Leave—Is It Time for a Uniform System?
Crews, Raymond E., LTC—LD67014A—The Comptroller as Commander—A Primer
Davis, Patricia Ann, GM-13—LD67016A—The Obligated Due-Out System—Is It Working?
Doan, Johnnie M., Capt—LD67020A—The Inclusion of AF Civilians in the Drug Abuse and Physical Fitness Programs
Edmund, Robert F., Maj—67021A—A Systematic Approach for Implementing a Design to Cost (DTC) Programs
Farmer, Bernice M., GS-12—LD67024A—Military Dependent Student Travel Limitation
Faykes, Frank R., Maj—LD67025A—Comptroller Career Development: Mission Approach
Fisher, Marvin B., GM-13—LD67026A—Manager, Are You Really in Charge?
Frazier, Steven R., Capt—LD67027A—Biennial Authorization
Hester, Charles B., Maj—LD67032A—A-76 Commercial Activities—An Independent Reviewer's Perspective
Jacobs, Michael J., GS-12—LD67033A—Right To Title
Kaus, Lennis L., GM-13—LD67034A—Productivity in an Office Environment—Can We Do More?
Knapp, John F., GM-13—LD67035A—Improving Audit/Management Relations at Base Level
Larson, LaVerne M., Maj—LD 67037A—Why Aren't CBF Activities Included in the NAF Civilian Audit Program?
McCants, Gay R., GS-12—LD67041A—Decentralization Within the Comptroller
McIsaac, Daniel V. Jr, Capt—LD67042A—Automated Teller Machines
Morrison, Debra L., GS-12—SP 106A—An Introduction to ENABLE
Newcomb, Melvin W., GS-12—LD67043A—Appropriated Fund Support to MWR—the Dilemma
Parks, Ricardo L., Capt—LD67045A—Developing a Human Relations Approach to PFMP Counseling
Price, Lloyd A., GS-12—LD67046A—Military Airlift Command—the Service's Private Airline
Quinn, Colleen A., GS-13—SP 106A—An Introduction to ENABLE
Sayre, Thomas E., GM-13—LD67048A—Waste and Extravagance at Installation Level
Stierle, Dennis R., GS-12—LD67051A—Internal Control Review Program
Stratmann, Philip E., GM-14—LD67052A—An Alternative to the AF O&M Operating Budget Review Process
Thompson, John A. Jr, Maj—SP 107A—Lease vs Buy—An Example
Turley, James M., Capt—LD67057A—Travel Management—Is There

a Better Method?

Yoggerst, Denis M., LTC—LD67060A—Strengthening Debt Collection at the Installation Level

U.S. Army (19)

Bias, Patricia L., GS-13—LD67002A—Wanted: Executioners
Blickenstaff, Danny J., GS-12—LD67003A—Technological Obsolescence of Base Comm-Info Systems
Brice, David L., Maj—LD67005A—How to Develop and Document an Army Training Center Mobilization Table of Distribution and Allowances
Clark, Curtis L., GM-13—LD67007A—Financial Management of Installation Morale, Welfare, and Recreation Programs
Coiner, John P., GM-13—LD67009A—Full Time Support to Reserve Component
Davis, Edmond J. Jr, GS-12—LD67015A—Information Management System—Is It Supportive to the User or Not?
Dickey, John E., GS-12—LD67018A—Debt Management and the Army Installation
Eliskovich, Melvyn D., GS-12—LD67022A—High Cost of Living Areas in CONUS—Effects on Civilian Resources and Pay
Freitag, Donald J., GM-13—LD67028A—Reducing Reimbursable Real Estate Cost
Gethers, William N., GM-13—LD67029A—The Army Should Manage and Control Civilian Manpower by Full-Time Equivalent Workyears
Lewis, John E., GS-13—LD67038A—Automating Manual Accounting Tasks in the F&AO Thru Micro Computers
MacPherson, Dennis P., GS-13—LD67039A—The TRADOC Information Service Project
Massman, Lawrence J., LTC—LD67040A—How About Supporting the Finance Office in Automating Its Internal Workload
Nichols, Fred A., Maj—LD67044A—Making USAREUR's Communities Model
Rann, Stephen L., GM-13—LD67047A—A Case for the Realignment of Real Property Maintenance Activities (RPMA) with MACOM in U.S.
Springer, Alan D., GM-13—LD67049A—A Corporate Approach to MWR Operations
Swentko, Albert R., GS-13—LD67054A—Contracting for Alternate Resources (CAR)
Wilkinson, Glenn F., Maj—LD67059A—Special Operations Forces—Should They be Included in Future Budget Cuts?
Zimmerman, Ryan M., LTC—LD67061A—Improving the Army's Internal Control Program

U.S. Navy/Marine Corps (12)

Collins, Timothy A., Lt—LD67010A—Resource Management in a Hostile Environment
Detweiler, Linda A., GS-12—LD67017A—Pay Checkage—Is It Worth the Expense?
Dickson, Marie W., GS-12—SP 109A—A Conceptual Guide to Micro-computers
Elliott, Robert R., CDR—LD67023A—Geographic Bachelors—To Shun or to Welcome
Gillberg, E.A., GS-12—LD67030A—Activity Utility Rates
Herbert, Raymond J., LCDR—LD67031A—The Vulnerability Assessment Process in the Navy's Internal Control Program
Koyanagi, Kenneth, GS-12—LD67036A—Internal Control Review Reports
Sprute, Theodore A., Maj—LD67050A—Management Control Reports—Are They Necessary for MATF's?
Sweeney, Billie L., GS-11—LD67053A—The Need for a Centralized Data System
Thorvaldsson, Bjorn B., GS-12—LD67056A—Consolidating the Household Goods Claims Function Within Legal Offices
Todd, Hamilton S., LCDR—SP 108A—Electronic Spreadsheet and Data Base Management Demonstration Project
Weber, Anthony J., GS-12—LD67058A—Centralized Local National Payroll System and Procedure in Italy

Defense Logistics Agency (1)

Syzdek, Edward J., GS-12—LD67055A—DLA Organizational Standardization

To obtain microfiche copies of Idea Papers write to:

Defense Logistics Studies Information Exchange
ATTN: DRXMC-D
U.S. Army Logistics Management Center
Fort Lee, VA 23801-6043

AUTOVON: 687-4546 or 687-3570

Include the Logistics Document Number (LD) in your request.

PROMOTIONS



Mr Frye



Mr Gregory



Mr Riley



Mr Runkel



Mr Schnapp

Mr Robert E. Bubel (GM-15) is a budget analyst, Military Construction Division, Office of the Assistant Secretary of Defense (Comptroller), Washington DC (formerly of HQ USAF, Directorate of Budget). *(No photo available).*

Mr Thomas L. Frye (GM-15) is Deputy Director of Program Control for Tactical Systems, Aeronautical Systems Division (AFSC), Wright-Patterson AFB OH.

Mr Kenneth E. Gregory (GM-15) is an Associate Director, Acquisition and Logistics Systems Directorate, Headquarters Air

Force Audit Agency, Wright-Patterson AFB OH.

Mr Ronald E. Riley (GM-15) is Director of Program Control for Simulators, Aeronautical Systems Division (AFSC), Wright-Patterson AFB OH.

Mr Ronald W. Runkel (GM-15) is Director of Program Control for Recon/Strike and Electronic Warfare Systems, Aeronautical Systems Division (AFSC), Wright-Patterson AFB OH.

Mr David M. Schnapp (GM-15) is Director of Budget, Space Division (AFSC), Los Angeles AFS CA.

Strategic Air Command

Fukuya, Tomohisa, to GS-12; Grand Forks AFB/ACF
Sugar, Ferdinand E., to SMSgt; Fairchild AFB/ACF
Woltman, Donald A., to SMSgt; HQ SAC/ACF

Military Airlift Command

Clarke, Dane T., to SMSgt; HQ MAC/ACF
DeLozier, F. Earl, to GS-13; 1606 ABW/ACF
Kinne, Mary J., to GS-12; 437 MAW/ACF
Mills, John H., to SMSgt; HQ MAC/ACF
Osburn, Charles W., to SMSgt; 62 MAW/ACC
Wadleigh, Harold, to GS-12; 375 AAW/ACF

Tactical Air Command

Binzer, Bonnie R., to SMSgt; 831 AD/ACB
Cooke, Melanie B., to LTC; HQ TAC/ACBOM
Frederick, Sandra L.B., to Maj; HQ TAC/ACE
Pendland, Frederick L., to SMSgt; 23 TFW/ACFPM
Smith, Edith E., to SMSgt; 833 AD/ACF

Air Force Systems Command

Alles, Barbara A., to GS-12; ASD/ACPM
Althans, Irene A., to GS-13; BMO/ACC
Asher, Jay D., to GS-12; ASD/ACBM
Boswell, Pankey H., to GS-12; AD/ACFS
Carter, James F., to GS-11; BMO/ACI
Cosier, James B., to SMSgt; SD/ACFPTC
Cwalina, Ann Marie, GS-13; ESD/ACCI
Daniels, Judith C., to GS-12; ASD/ACPM
Demlow, Douglas P., to GS-12; AD/ACCI
Elliott, Donna L., to GS-9; BMO/ACB
Farmer, Ellen R., to GS-12; HQ AFSC/ACFA
Fulwiler, Richard E., to GS-12; ASD/ACPM
Gabrick, Pauline, to GS-12; ESD/FAX
Gardner, Iris A., to GS-12; ASD/ACPM
Hare, Terry L., to Maj; HQ AFSC/ACBM
Hatch, Gail, to GS-13; ESD/ACCE
Holdren, John H., to GM-13; ASD/ACPM

Kemp, Stephen K., to GS-13; ASD/ACCR
Kim, Christina J., to GS-12; BMO/ACB
Kowalski, Judith A., to GS-12; ASD/ACPM
Landrigan, Arthur W. Jr, to GM-13; ASD/ACFAJ
Miller, Steven D., to GM-13; ASD/ACPM
Monroe, Karen, to GS-13; ESD/ACCE
Nohe, B, to GS-12; ESD/ACCR
O'Halloran, James E., to GM-14; RADC/ACB
Ruffner, Kathy A., to GS-13; ASD/ACBM
Stallworth, Hugh T., to GM-13; AD/ACCE
Tuite, Ann, to GS-13; ESD/XRP
Walker-Kimbrow, Carolyn A., to GM-13; ASD/ACPM

Air Force Audit Agency

Barber, Robert C., to GS-12; WPAFB
Christy, John S. Jr, to GM-13; Dover AFB
Corey, John W., to GS-12; Pease AFB
Daniel, Jeffrey B., to GS-12; WPAFB/QLS
Dill, Ronald, to GS-12; Langley AFB
Giancola, Andrew C., to GM-13; Norton AFB/FSF
Gilligan, Bernard H., to GS-12; Chanute AFB
Harold, Gila A., to GS-12; Eglin AFB
Johnson, Kenwood, to GM-13; Hill AFB
Otten, Robert W., to GM-14; Andrews AFB
Pollard, Orace M., to GS-12; Seymour Johnson AFB
Rourke, Apolonia L., to GM-13; Norton AFB/FSF
Speer, James R., to GM-14; WPAFB/QLS
Twigg, John M., to GS-12; Robins AFB

Pacific Air Forces

Anderson, Terry W., to SMSgt; PACAF/IG
Brodeur, Stephen R., to SMSgt; 475 ABW/ACFPM
Job, William G., to SMSgt; 51 TFW/ACB
Poy, Gordon R., to SMSgt; 432 CPTS/ACFQ
Michimoto, J., to GS-12; HQ PACAF/ACB

AF Accounting and Finance Center

Collier, Courtney, to GS-12; AFAFC/AJ

Gavin, Daniel J., to GS-12; AFAFC/MO
Glover, Linda, to GS-12; AFAFC/SI
Gray, Waldo E., to GM-13; AFAFC/XS
Hutto, Robert, to GM-13; AFAFC/XS
Jackson, John D., to GM-14; AFAFC/TC
Jordan, Rayma, to GS-12; AFAFC/SI
Maxwell, Steven, to GS-12; AFAFC/SI
Owen, James, to GS-12; AFAFC/SI
Prochazka, Thomas L., to SMSgt; AFAFC/AJ
Rice, Myra L., to GS-12; AFAFC/TC
Robbins, Betty Otey, to GM-13; AFAFC/MP
Trujillo, Debra, to GS-12; AFAFC/SI
Wilson, Stephen D., to GM-13; AFAFC/FS
Young, Roger, to Maj; AFAFC/SI

Air Force Logistics Command

Brandon, James E., to GM-14; HQ AFLC/ACBM
Harrigan, James L., to GS-11; HQ AFLC/ACFC
Henderson, R. Kent, to GS-12; OO-ALC/ACFMS
Jimenez, Ismael, to GS-11; SA-ALC/ACFCM
Lescarbeau, Kenneth T., to GS-12; HQ AFLC/ACFFP
Mitchell, Donald R., to GM-14; HQ AFLC/ACFF
Morris, Bob, to GS-12; OO-ALC/ACFQ
O'Hara, Thomas E., to GM-13; SM-ALC/AC-4
VanderMeide, John, to GS-12; OO-ALC/ACB
Warren, Robert, to GS-11; SA-ALC/ACFCO
Wolfe, Opel T., to GS-12; HQ AFLC/ACBIM
Worthey, Charles H., to GM-14; WR-ALC/ACB

Air Training Command

Billingsley, Gary S., to SMSgt; 12 CPTS/ACF
Ford, DeWayne, to GS-13; LTTC/ACF
Mattson, Ellen L., to GM-13; AFROTC/AC
Molett, Eddie L., to SMSgt; 12 CPTS/CCQA
Woosley, Barry N., to SMSgt; Sheppard 3750 TTGP

PROMOTIONS... (Continued)

<p>HQ USAF</p> <p>Benotti, Joseph P., to GS-13; AF/ACBOF Crooks, G. Gail, to GS-13; AF/ACBIA Hammerle, Michael F., to Maj; AF/AC Sams, Elmer M. Jr, to GS-14; AF/ACBIO</p> <p>Air Force Communications Command</p> <p>Kora, Sam M., to SMSgt; 1956 ISG (HQ AFCC) McDaniel, Daryl R., to SMSgt; 1961 ISG (HQ AFCC) Yarema, Karen L., to SMSgt; DSDO (HQ AFCC)</p>	<p>Air Force Space Command</p> <p>Bechthold, Harold E., to SMSgt; HQ AFSPACECOM/ACC</p> <p>United States Air Force Academy</p> <p>Gardner, T.B., to SMSgt; HQ USAFA Kolodziejczyk, Melanie S., to GS-12; HQ USAFA</p> <p>Air University</p> <p>Candelaria, R.D., to SMSgt; AU/ACX</p>	<p>United States Air Forces in Europe</p> <p>Bartowick, Nancy, to SMSgt; HQ USAFE Dyer, Robert L., to SMSgt; Lindsey AS, GE Doolan, Charles A., to SMSgt; 39 CPTS, Incirlik AB, TU Van Ness, Philip A., to SMSgt; 48 TFW, Lakenheath, UK Williams, E.C., to SMSgt; HQ USAFE</p> <p>AF Office of Special Investigations</p> <p>Mitchell, Robert, to SMSgt; HQ AFOSI/ACB</p>
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RETIREMENTS

Once again this quarter we are losing to retirement key personnel who have contributed much to the advancement of comptrollership and dedicated many years of service to the betterment of the world of financial management.



Col Collier



Col Dean



Col Frost



Col Greenway



Col Hinnebusch



Col Larabee



Col Tomasovic

Mr Robert E. Anderson (GM-15) was an Associate Director, Acquisition and Logistics Systems Directorate, Headquarters Air Force Audit Agency, Wright-Patterson AFB OH (over 32 years of service). *(No photo available).*

Col Paul A. Belmont was Deputy Comptroller, Headquarters Air Force Systems Command, Andrews AFB MD (24 years of service). *(No photo available).*

Col Russell L. Collier was Military Assistant, Secretary of the Air Force for Financial Management, Washington DC (over 24 years of service).

Col John L. Dean was Program Control Officer, Principal Advisor to the Air Force Accounting and Finance Center Commander on Air National Guard Affairs, Denver CO (35 years of service).

Mr Charles E. Ferguson (GM-15) was Director of Program Control for Aeronautical Equipment, Aeronautical Systems Division (AFSC),

Wright-Patterson AFB OH (30 years of service). *(No photo available).*

Col Douglas A. Frost was Assistant Deputy Chief of Staff, Comptroller, Headquarters Strategic Air Command, Offutt AFB NE (28 years of service).

Col George R. Greenway was Deputy Chief of Staff, Comptroller, at Headquarters Air Force Space Command, Peterson AFB CO (26 years of service).

Col Michael L. Hinnebusch was Assistant Deputy Chief of Staff, Comptroller, Headquarters Tactical Air Command, Langley AFB VA (27 years of service).

Col H. Wayne Larabee was Comptroller, Armament Division (AFSC), Eglin AFB FL (over 24 years of service).

Col Richard P. Tomasovic was Director of Accounting Operations, Air Force Accounting and Finance Center, Denver CO (22 years of service).

<p>Strategic Air Command</p> <p>Bell, Robert W., GS-12; K.I. Sawyer AFB/ACF Bothwell, Hugh M., CMSgt; Andersen AFB/ACF Clark, Steven F., SMSgt; Carswell AFB/ACF</p>	<p>Doran, Michael V., SMSgt; Beale AFB/ACF Flory, Paul, MSgt; Vandenberg AFB/ACF Kirk, Paul B., MSgt; Grand Forks AFB/ACF Kooch, Roland M., SMSgt; March AFB/ACF</p>	<p>Moore, Richard A., MSgt; Loring AFB/ACF Moses, Danny L., MSgt; March AFB/ACF Scott, Dorothy J., GS-7; Dyess AFB/ACF Vick, Gary L., CMSgt; Wurtsmith AFB/ACF</p>
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RETIREMENTS...(Continued)

HQ USAF

Plummer, Duane H., LTC; HQ USAF/ACC

Military Airlift Command

Milner, Rebecca E., GS-9; 314 TAW/ACFA
Owen, Anna M., GS-9; 314 TAW/ACC
Singley, Janie, GS-7; 1 SOW/ACFA

Tactical Air Command

Alves, Jerome A., CMSgt; 4 TFW/ACF
Beasley, Gloria, GS-6; 363 TFW/ACFA
Bourne, Sallie D., GS-5; 354 TFW/AC
Boyd, Marvin L., MSgt; 354 TFW/ACB
Curtiss, Richard L., MSgt; 832 AD/ACC
Dill, Lois A., GS-9; 363 TFW/ACB
Engles, Elizabeth M., GS-5; 354 TFW/ACFD
Harris, Jerry E., TSgt; AFI/ACFPC
Imperial, Julio M., TSgt; 831 AD/ACF
Johnson, William J., GS-12; 56 TTW/AC
Kohli, Marjorie L., GS-9; 36 TFW/ACFM
Larger, Lawrence A., SMSgt; 831 AD/ACF
Mitchell, Clarence B. Jr, GS-9; 354 TFW/ACC
Neal, Thomas W., SMSgt; 347 TFW/ACF
Pridgen, William H., MSgt; 56 TTW/ACC
Wilmoth, Richard, GM-14; HQ TAC/ACX

Air Force Systems Command

Andrews, J. David, GS-12; ASD/ACPM
Baylous, Flossie, GS-8; ASD/ACPM
Bloom, Hazel M., GS-7; ASD/ACPM
Bonn, Mary R., GS-7; ASD/ACF
Bradley, Pauline L., GS-12; ESD/IM
Brock, Gloria C., GS-6; AD/ACFS
Brown, Phyllis M., GS-6; ASD/ACF
Brumfield, Rosella J., GS-8; ASD/ACF
Camerata, Joseph, GM-13; RAD/ACF
Collins, Joseph L., GS-12; ESD/TCVX
Criscitello, Elsa A., GS-7; ESD/ACA
Diggins, Benjamin F. Jr, Maj; ASD/ACPM
Duran, Ester M., GS-6; AFCMD/ACFD
Engler, Guy G., LTC; ESD/ACB
Espinosa, Charlotte B., GS-6; AFCMD/ACFC
Fields, Clara M., GS-7; AFCMD/AC
Gillespie, William U. III, Maj; ASD/ACPM
Gray, George, MSgt; BMO/ACB
Hanna, Robert H., MSgt; AFFTC/ACFPT
Harrison, Francis J., GS-12; ASD/ACPM
Lantz, Marilyn M., GS-12; ASD/ACPM
Legare, Leo, GS-12; RAD/ACDM
Martin, Raymond C., LTC; ASD/ACPM
Pope, Michael, MSgt; BMO/AC
Powers, Eunice J., GS-5; AFCMD/ACFC
Ramsey, Bonnie J., GS-6; ASD/ACF
Rubin, Jack, GS-12; ASD/ACPM
Runshaw, Jerry L., MSgt; SAMTO/RM
Smith, Robert E., GS-12; ESD/TCDX
Sprouse, James M. Jr, GM-13; ASD/ACPM
Stoller, Gladys E., GS-5; ESD/ACCI
Teetz, Connie O., LTC; HQ AFSC/ACCI
Viscosi, Catherine, GS-6; RAD/AC

Air Force Audit Agency

Agin, Donald E., GM-14; Norton AFB/FSP

Angell, Lynn B., Capt; Hill AFB
Chapman, Alvin A., GS-12; Cannon AFB
Oliver, Charles, GS-12; WPAFB/QL
Retta, Edward C., GM-13; Hill AFB
Sedabres, Gilbert V., Maj; Scott AFB
Weills, Martha J., GS-5; Homestead AFB

AF Electronic Security Command

Langos, Sandy, MSgt; HQ ESC/ACB
McFarland, Richard D., SMSgt; HQ ESC/
ACB

AF Accounting and Finance Center

Byrne, Maryann, GS-7; AFAFC/TC
Caster, A. Mae, GS-8; AFAFC/FS
Danch, Joe, GS-12; AFAFC/AJ
Easterling, Harry W., GS-12; AFAFC/AJ
Eichner, Harold W. Sr, GS-12; AFAFC/FS
Fraser, Robert N., MSgt; AFAFC/XS
Hardy, Evelyn I., GS-5; AFAFC/DA
Johnson, Jimmy N., LTC; AFAFC/RM
Larsen, Kathryn H., GS-12; AFAFC/XS
Madsen, Paul, GS-8; AFAFC/MP
Michelson, Earl A., GS-11; AFAFC/TC
Vander Veer, Jean, GS-9; AFAFC/RP
Wedig, Dorothy C., GS-5; AFAFC/FS
Yost, Hope V., GS-12; AFAFC/XS

Air Force Logistics Command

Billingsley, Edna M., GS-7; 2750 ABW/
ACFSM
Brooks, M. Frances, GM-13; HQ AFLC/
ACBOS
Brown, Mardona, GS-6; OO-ALC/ACFFT
Cantu, Beatrice, GS-5; SA-ALC/ACFMB
Castillo, Olga, GS-7; SA-ALC/ACFTC
Davila, Manuel, GS-6; SA-ALC/ACFSC
Davis, Dorothy Y., GS-7; WR-ALC/ACFMB
Douglas, Pauline, GS-6; OO-ALC/ACFMF
Enriquez, Dora, GS-7; SA-ALC/ACFCI
Erickson, Delmon, GS-12; OO-ALC/ACFQ
Fish, Evelyn B., GS-7; WR-ALC/ACFCI
Hampton, Beth, GS-9; OO-ALC/ACFMB
Hegna, Julia B., GS-5; SM-ALC/ACF
Lilly, Donald L., GS-9; WR-ALC/ACFCI
Novotny, Dorothy E., GS-7; HQ AFLC/
ACFFC
Parker, DeLoy, GS-12; OO-ALC/ACB
Rand, Gene, GS-12; OO-ALC/ACFSA
Schmidt, Louis F., GM-13; HQ AFLC/ACCCR
Smith, C. Lyle, GS-9; OO-ALC/ACFCM
Spencer, Billie, GS-5; SA-ALC/ACFSC
Terrell, Ruby R., GS-11; SM-ALC/ACF
Tezak, Helen, GS-8; OO-ALC/ACFMS
Tschirhart, Audrey, GS-8; SA-ALC/ACF
Wallace, Esther Q., GS-4; 2750 ABW/
ACFSM
Workman, Kenneth, GS-12; OO-ALC/
ACFMS
Zapata, Alejandro, GS-9; SA-ALC/ACFCM

Air Reserve Personnel Center

Sprouse, Ted C., GS-12; HQ ARPC/ACB

Air Force Communications Command

Holmes, Melvin, Maj; HQ PACISD/AC
Peltier, Robert, MSgt; HQ EISD/AC

Air Force Commissary Service

Forister, Ortha M., GS-12; HQ AFCOMS/
ACFA

AF Inspection and Safety Center

Heaney, Avis B., GS-12; HQ AFISC/AC

AF Technical Applications Center

Hamrick, Richard A., Maj; HQ AFTAC/ACB

Air Training Command

Brogan, Edward J., SMSgt; Goodfellow AFB/
ACF
Burns, John, MSgt; HQ ATC/ACF
Corey, Clifford E., TSgt; HQ ATC/ACB
Cortez, Vidal, GS-11; Williams AFB/ACB
De Jong, John W., MSgt; Chanute AFB/ACF
Elliott, Raymond F., TSgt; Lackland AFB/
ACF
Emerich, Marian, GS-11; Williams AFB/
ACFA
Grazulis, Robert, MSgt; Randolph AFB/ACF
Hansen, Harold N., LTC; Williams AFB/AC
Mortola, James, GS-12; HQ ATC/ACF
Nelsen, Ralph H., MSgt; Lackland AFB/ACF
Olson, Carl L. Jr, MSgt; Chanute AFB/ACF
Sanchez, Mary B., GS-7; Lackland AFB/ACF

Alaskan Air Command

Russell, Carlton Jr, LTC; HQ AAC/ACF

Air University

Dillon, Jean K., GS-7; AU/ACX

Pacific Air Forces

Ibaan, Constance E., GS-7; 15 ABW/ACFM
Marsh, Bobby E., SMSgt; 8 CPTS/ACFD
Meissner, Albert, CMSgt; 475 ABW/ACF

Air Force Space Command

Helm, Katherine S., GM-13; HQ
AFSPACECOM/ACB
Key, James E. Jr, Maj; HQ AFSPACECOM/
ACC

United States Air Force Academy

Henry, John E., LTC; HQ USAFA

Biographies of the New Air Force Leadership

General Larry D. Welch
Chief of Staff, U.S. Air Force

General Larry D. Welch is the Chief of Staff, United States Air Force.

General Welch was born 9 June 1934 in Guymon, Oklahoma, and graduated from Liberal (KS) High School in 1952. He received a bachelor of arts degree in business administration from the University of Maryland and a master of science degree in international relations from George Washington University, Washington, DC. The general completed the Armed Forces Staff College in 1967 and the National War College in 1972.

He enlisted in the Kansas National Guard in October 1951, serving with the 16th Armored Field Artillery until he enlisted in the U.S. Air Force. In November 1953 he entered the aviation cadet program and received his pilot wings and commission as a second lieutenant. He served initially as a flight instructor until his assignment in July 1958 to Headquarters Air Training Command at Randolph AFB TX.

General Welch then served in tactical fighter units in Europe, the continental United States and Alaska before moving to the Republic of Vietnam where he flew combat missions in F-4C's over North and South Vietnam and Laos.

After completing the Armed Forces Staff College in July 1967, he was assigned to Headquarters U.S. Air Force, Washington, DC, under the Assistant Chief of Staff for Studies and Analysis. Following graduation from the National War College in July 1972, he was assigned to Tactical Air Command where he served in Wing Deputy Commander for Operations, Vice Commander and Wing Commander positions.

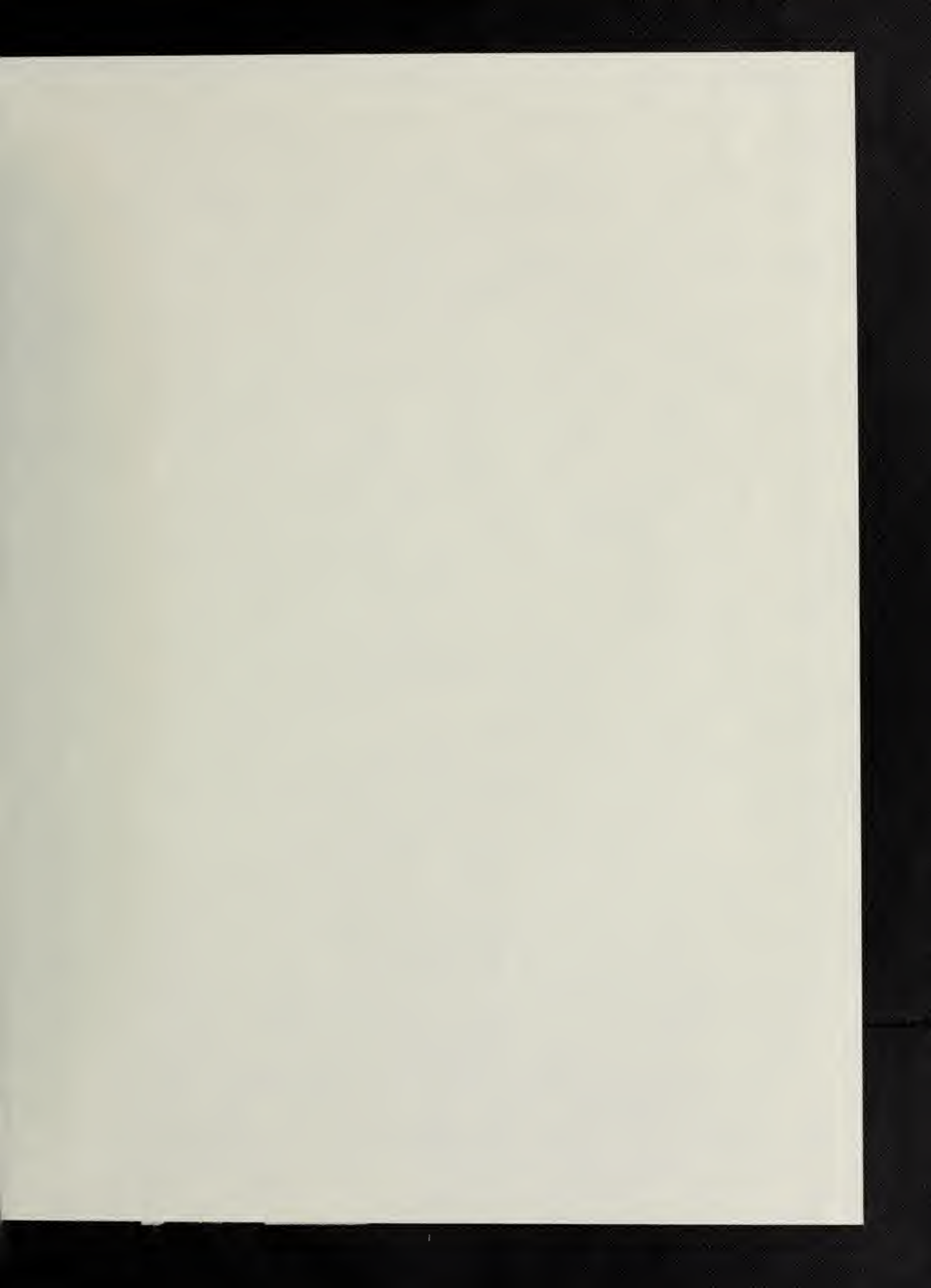
In August 1977 he moved to Headquarters Tactical Air Command where he served as Inspector General, Deputy Chief of Staff for Plans, and Deputy Chief of Staff for Operations. In June 1981 he became commander of the 9th Air Force and Air Force Component Commander for the Rapid Deployment Joint Task Force. In November 1982 he was named Deputy Chief of Staff for Programs and Resources at Air Force headquarters and became the Vice Chief of Staff of the U.S. Air Force in July 1984. In August 1985 General Welch became Commander in Chief, Strategic Air Command and Director, Joint Strategic Target Planning Staff, with headquarters at Offutt AFB, Nebraska. He assumed his present duties on 1 July 1986.

Chief James C. Binnicker
Chief Master Sergeant of the Air Force

On 1 July 1986 Chief James C. Binnicker became the ninth Chief Master Sergeant of the Air Force.

Chief Binnicker was born 23 July 1938 in Orangeburg, South Carolina, and is a 1956 graduate of Aiken High School. He is also a graduate of the USAF Senior NCO Academy (1973) and the First Sergeant Academy (1974).

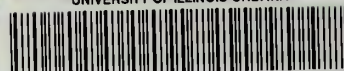
In August 1957 Chief Binnicker entered the Air Force and after basic training he was assigned to the 96th Air Refueling Squadron, Altus AFB OK, as a life support specialist. He then cross-trained to the air operations career field, also at Altus AFB, as an air operations specialist. In July 1964 he was assigned to the 1502nd Air Transport Wing as NCOIC, Wing Operations, Hickam AFB HI. From August 1967 to August 1968 he was stationed with the 4th Strategic Aerospace Division, Grand Forks AFB ND, as NCOIC, Base Operations. Chief Binnicker then went to Vietnam where he first served as NCOIC of Operations, Binh Thuy AB, and later as a language instructor at the Armed Forces Language School in Saigon. In September 1969 he moved to Robins AFB GA as an air operations superintendent in the 58th Military Airlift Squadron. He became the NCOIC, Wing Operations, 374th Tactical Airlift Wing, Ching Chuan Kang AB, Taiwan, in May 1971. In August 1972 the Chief served as Operations Superintendent, Base Sergeant Major and Wing Senior Enlisted Advisor with the 4th Tactical Fighter Wing, Seymour Johnson AFB NC. In September 1975 he was assigned to Bergstrom AFB TX as the Senior Enlisted Advisor, Twelfth Air Force. From October 1977 to April 1978 Chief Binnicker was the Air Force enlisted representative and senior enlisted advisor on the President's Commission on Military Compensation. He then returned to the Twelfth Air Force as Senior Enlisted Advisor until June 1978. The Chief was then appointed as Senior Enlisted Advisor to the Commander in Chief, Pacific Air Forces, Hickam AFB HI. In June 1981 he became the chief of the Enlisted Retention Division at the Air Force Manpower and Personnel Center, Randolph AFB TX. The Chief was then appointed as the Assistant for Chief Master Sergeant Matters, Randolph AFB, in May 1982. He assumed duties as the Senior Enlisted Advisor to the Commander, Tactical Air Command, on 29 May 1985 and held that position until he was installed as the Chief Master Sergeant of the Air Force.



WILSON



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